The Gazette of India.

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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT No. 1.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Calcutta, the 31st December, 1888.

No. 520.—The services of Lieutenant F. P. Young, 13th Bengal Infantry, are placed at the disposal of the Government of the Punjab for employment in the Punjab Commission.

The 3rd January, 1889.

No. 2.—The services of Mr. P. C. Lyon, B.C.S., Assistant Commissioner, Assam, are placed at the disposal of the Government of Bengal.

No. 3.—The services of Mr. F. C. Harrison, B.C.S., Officiating Joint Magistrate and Deputy Collector, Tajpore, Durbhunga, are placed at the disposal of the Chief Commissioner of Assam.

No. 6.—With reference to Home Department Notification No. 38, dated the 24th April, 1888, the period of the deputation of Captain G. F. N. Tinley, 1st Bombay Lancers, on special duty Upper Burma, is extended to the 31st May,

No. 10.—Mr. W. Irvine is permitted to resign Her Majesty's Bengal Civil Service, with effect from the 31st December, 1888.

MEDICAL.

The 4th January, 1889.

No. 9.—The services of Surgeon F. F. Perry, Officiating Ophthalmic Surgeon and Professor of Ophthalmic Surgery, Calcutta Medical College, are replaced at the disposal of the Government of the Punjab, with effect from the 1st December, 1888.

JUDICIAL.

The 2nd January, 1889.

No. 1.—The Hon'ble J. O'Kinealy, a Judge of the High Court of Judicature at Fort William in Bengal, has obtained furlough from the 21st February, 1889, or whatever later day he may avail himself of it, to and including 8th September, 1889, together with the usual subsidiary leave.

A. P. MACDONNELL,
Secretary to the Government of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATIONS.—EMIGRATION.

Calcutta, the 31st December, 1888.

No. 239—25-9 *E*.—The following draft of a proposed addition to Rule 150 of the Rules under the Indian Emigration Act, XXI of 1883, is published under Section 81(1) of the Act for the information of persons likely to be affected thereby, and notice is hereby given under that section that the draft will be taken into consideration by the Governor-General in Council on the 1st February, 1889.

2. Any objection or suggestion which may be made by any person with respect to the draft before that date will be received and considered by the Governor-General in Council.

Draft of proposed addition.

To Rule 150 (page 66) of the Rules, and before the words "No encroachment shall be allowed, &c.," insert the following:—

"Every emigrant ship shall have a clear airing space on the upper deck of at least four square feet for each statute adult carried in the between decks."

W. R. LAWRENCE,
Under-Secretary to the Government of India.

GENERAL.

The 4th January, 1889.

No. 5—9-1 *G*.—Sir Edward Buck, C.S., re[illegible] turned from the privilege leave granted to [illegible] in Notification No. 1225—95-2, dated the [illegible] October last, and assumed charge of the [illegible] of Secretary to the Government of [illegible] Revenue and Agricultural Depar[illegible] forenoon of the 27th December, [illegible] date Mr. W. R. Lawrence reve[illegible] pointment as Under-Secretar[illegible] ment of India in that Departm[illegible]

No. [illegible]—9-2 *G*.—The services of Mr. H. W. [illegible]ff, B.C.S., Officiating Under-Secretary [illegible]rnment of India, in the Revenue [illegible]ural Department, are replaced at [illegible] the Government of Bengal, with [illegible] forenoon of the 27th December, 18[illegible]

[illegible]RVEYS.

[illegible]uary, 1889.

No. 3—[illegible] [illegible]rvices of Lieutenant W. H. Poll[illegible]ating Deputy Superintendent, 4th [illegible] of India Department, are place[illegible]l of the Military Department, wit[illegible]e date on which he may enter upo[illegible]onnection with the Lushai Expedit[illegible]

FOR[illegible]

The 4th Janua[illegible]

No. 5 *F*.—Consequent on [illegible] privilege leave of Mr. H. C. [illegible] of Forests, 2nd grade, Upp[illegible] reversions will take ef[illegible] December, 1888:—

Mr. E. P. Po[illegible]g Conservator, 2nd grade, [illegible] Burma,—to Conservator, [illegible]

Mr. J. [illegible]ciating Conservator, 3rd [illegible] Burma,—to Officiating D[illegible]tor, 1st grade, Burma.

M[illegible]s, Officiating Deputy Conservator, [illegible] grade, Bengal,—to Deputy Conservator, 2nd grade.

[illegible] Consequent on the return from [illegible] leave of Major C. T. Bingham, B.S.C., [illegible] Conservator of Forests, 1st grade [illegible] Mr. J. W. Oliver, Officiating Deputy [illegible]ervator, 1st grade, Burma, will revert to [illegible] substantive appointment of Deputy Conservator, 2nd grade, with effect from the 13th December, 1888.

E. C. BUCK,
Secretary to the Government of India.

STAR OF INDIA.

NOTIFICATION.

[illegible] William, the 1st January, 1889.

No. 1 *S.I.*

His Excel[illegible] Grand Master of the Most Exalted Order of the Star of India is pleased to [illegible] that Her Majesty the Queen and Empress of India has been graciously pl[illegible]ke the following appointments to the said Order:—

To be Knights Commanders.

The [illegible] DAVID MILLER BARBOUR, C.S.I., Bengal Civil Service, Ordinary [illegible] the Council of the Governor-General.

Na[illegible]MMAD AKRAM KHAN, C.S.I., Chief of Amb, in the Hazara District [illegible]njab.

To be Companions.

The Hon'ble ANDREW RICHARD SCOBLE, Q.C., y Member of the Council of the Governor-General.

GEORGE DOUGLAS BURGESS, Esq., Bengal Civil Service, Commissioner, Northern Division of Upper Burma.

By Order of the Grand Master,
W. J. CUNINGHAM,
for *Secretary to the Most Exalted Order of the Star of India.*

INDIAN EMPIRE.

NOTIFICATION.

Fort William, the 1st January, 1889.

No. 1 *I.E.*

HIS Excellency the Grand Master of the Most Eminent Order of the Indian Empire is pleased to announce that Her Majesty the Queen and Empress of India has been graciously pleased to make the following appointments to the said Order:—

To be Knights Commanders.

HENRY MORTIMER DURAND, Esq., C.S.I., Bengal Civil Service, Secretary to the Government of India in the Foreign Department.

Maharaja KRISHNA PRATAP SAHAI Bahadur, of Hatwa, in Bengal.

ARTHUR GEORGE MACPHERSON, Esq., Judicial and Public Secretary, India Office, London.

WILLIAM MARKBY, Esq., late Puisne Judge of the Calcutta High Court.

HENRY STUART CUNNINGHAM, Esq., late Puisne Judge of the Calcutta High Court.

To be Companions.

Lieutenant-Colonel EDWIN HENRY HAYTER COLLEN, Bengal Staff Corps, Secretary to the Government of India in the Military Department.

The Hon'ble S. SUBRAMANIYA AIYAR, Rai Bahadur, Additional Member of the Council of the Governor of Fort St. George for making Laws and Regulations.

EDWIN FELIX THOMAS ATKINSON, Esq., Bengal Civil Service, Accountant General of Bengal.

Captain JOHN HEXT, Royal Navy, A.D.C., Director of Marine under the Government of India.

RAMKRISHNA GOPAL BHANDARKAR, Professor of Oriental Languages in the Deccan College, Poona.

Lieutenant-Colonel WILLIAM BRERETON HUDSON, Commandant of the Behar Light Horse.

Surgeon-Major JOHN FINDLAY, M.B., Army Medical Department, late Surgeon to the Viceroy.

Saiyid MIHRBAN ALI, Honorary Magistrate of Thana Gulaothi, in the Bulandshahr District of the North-Western Provinces.

HENRY JOSIAH WHYMPER, Esq., Manager of the Murree Brewery Company.

Raja SUDHAL DEO, Feudatory Chief of Bamra, in the Central Provinces.

FREDERICK WILLIAM STEVENS, Esq., Associate of the Institution of Civil Engineers.

Babu PRATAP CHANDRA RAI, of Calcutta.

ARTHUR WALLIS PAUL, Esq., Bengal Civil Service, Deputy Commissioner of Darjiling.

By Order of the Grand Master,
W. J. CUNINGHAM,
for *Secretary to the Most Eminent Order of the Indian Empire.*

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 1st January, 1889.

No. 1 *I.*

His Excellency the Viceroy and Governor-General is pleased to confer upon Lieutenant-Colonel His Highness Maharao Raja Sawai Mangal Singh Bahadur, G.C.S.I., of Alwar, the title of Maharaja as an hereditary distinction.

No. 2 *I.*

His Excellency the Viceroy and Governor-General is pleased to confer upon His Highness Rao Kesri Singh Bahadur, of Serohi, the title of Maharao as an hereditary distinction.

No. 3 *I.*

His Excellency the Viceroy and Governor-General is pleased to confer upon Kumar Baikunth Nath Dey, of Balasore, the title of Raja Bahadur as a personal distinction.

No. 4 *I.*

His Excellency the Viceroy and Governor-General is pleased to confer the title of Raja as a personal distinction upon—

Rai Boidyo Nath Pundit Bahadur, Zemindar of Darpan, in the Cuttack District.

Babu Shashi Shakhareswar Roy, Zemindar of Tahirpur, in the Rajshahye District.

Tendook Pulger, of Karmie, Honorary Magistrate in the Darjiling District.

Rai Bahadur Seth Gokuldass, of Jubbulpore.

No. 5 *I.*

His Excellency the Viceroy and Governor-General is pleased to confer the title of Shams-ul-ulama as a personal distinction upon—

Dastur Dr. Peshotam Behramji Sanjana, Principal of the Sir Jamsetji Zend and Pehlvi Madrassa, in Bombay.

Maulvi Syed Wahedoodeen, Khan Bahadur, of Patna.

No. 6 *I.*

His Excellency the Viceroy and Governor-General is pleased to confer the title of Khan Bahadur as a personal distinction upon—

Khan Sahib Ruttanji Beganji, of the Commissariat Department in Bombay.

Senior Apothecary Shaik Amir, Assistant to the Surgeon to His Excellency the Governor of Bombay.

Sardar Sultan Ibrahim, Saddozai, Extra Assistant Commissioner in the Peshawar District.

Mir Rasul Baksh, Raisani, of Sarawan, in Baluchistan.

Muhammad Ghias-ud-din, Inspector in the Department for the Suppression of Thuggee and Dacoity.

No. 7 *I.*

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rao Bahadur as a personal distinction upon—

Rao Sahib Ramchandra Trimbak Acharya, District Government Pleader and Public Prosecutor in the Thana District of the Bombay Presidency.

Rao Sahib Alumâl Trikamdas Bhojvani, B.A., Deputy Educational Inspector at Karachi.

A. V. Nara Singa Rao, F.R.A.S., of the Vizagapatam District of the Madras Presidency.

N. Siva Rao, Pleader, Municipal Councillor at Mangalore in the Madras Presidency.

P. Puranya Pantalu, Huzur Sarishtadar of Vizagapatam and temporarily Deputy Collector of Bellary in the Madras Presidency.

Salem Ramaswami Modaliyar, M.A., B.L., Municipal Commissioner at Madras.

Rao Yado Rao Pande, Honorary Magistrate of Bhandara, in the Central Provinces.

Thakur Gobind Singh, of Jaipur, in Rajputana.

No. 8 *I.*

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rai Bahadur as a personal distinction upon—

Babu Ram Pershad, late Subordinate Judge of Patna.

Babu Gopal Chunder Mookerjee, Honorary Assistant Examiner in the Public Works Department of the Government of Bengal.

Assistant-Surgeon Tara Prosunno Roy, Additional Chemical Examiner to Government and Assistant Professor of Chemistry in the Medical College at Calcutta.

Babu Komola Pati Ghosal, late First Grade Inspector of Police in the Lower Provinces of Bengal.

Babu Premchand Boral, Municipal Commissioner, Honorary Magistrate and Justice of the Peace for the Town of Calcutta.

Babu Umakant Dass, Assistant Political Agent of Hill Tipperah.

No. 9 *I.*

His Excellency the Viceroy and Governor-General is pleased to confer upon Sardar Ratan Singh, District Superintendent of Police in the Central Provinces, the title of Sardar Bahadur as a personal distinction.

No. 10 *I.*

His Excellency the Viceroy and Governor-General is pleased to confer upon Cowasji Hormusji Dada Charji, Contractor at Aden, the title of Khan Sahib as a personal distinction.

No. 11 *I.*

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rao Sahib as a personal distinction upon—

Lallubhai Kasandas, late Naib Subah under the Baroda Darbar.

Seth Askaran, Honorary Magistrate of Raipur, in the Central Provinces.

No. 1 *E.*

His Excellency the Viceroy and Governor-General is pleased to confer the title of Kyet thaye zaung shwe Salwè ya Min as a personal distinction upon—

Maung Gale, Extra Assistant Commissioner in the Tavoy District.

Maung Ne Dun, Municipal Commissioner and Honorary Magistrate in Prome.

Yin Wei Shang, of Mandalay.

No. 2 *E.*

His Excellency the Viceroy and Governor-General is pleased to confer the title of Thuye gaung ngwe Da ya Min as a personal distinction upon—

Maung San Ya, Myook of Salin, in the Minbu District.

Maung Tun Hla, Head Constable of Police in the Myingyan district.

No. 3 *E.*

His Excellency the Viceroy and Governor-General is pleased to confer the title of Ahmudan gaung Tazeik ya Min as a personal distinction upon—

Maung Hle, Honorary Magistrate and Municipal Commissioner in Moulmein.

Maung Tha Dun, Municipal Commissioner in Mergui.

Maung Pe, Wun of Myadaung.

Maung Sa, Myook of Uyu, in the Upper Chindwin District.

Maung Bya Gale, Karen elder, of Pegu.

W. J. CUNINGHAM,
for Secretary to the Government of India.

The 31st December, 1888.

No. 2433-*G.*—Mr. D. E. McCracken is appointed to officiate, in addition to his other duties, as a Resident of the 2nd class, and as General Superintendent of Operations for the Suppression of Thagi and Dakaiti, with effect from the date of assuming charge, and during the absence on privilege leave of Colonel P. D. Henderson, C.S.I., or until further orders.

The 2nd January, 1889.

No. 3-*G.*—Mr. J. A. Crawford, Junior Under-Secretary to the Government of India in the Foreign Department, is appointed to officiate as a Political Agent of the 2nd class, and is posted as First Assistant to the Governor-General's Agent in Baluchistan, with effect from the date of assuming charge.

The 3rd January, 1889.

No. 9-*G.*—The services of Surgeon-Major C. W. Owen, C.M.G., C.I.E., are placed at the disposal of the Military Department, with effect from the date on which he may relinquish charge of his duties as Officiating Agency Surgeon in Baluchistan.

No. 11-*G.*—Surgeon A. W. D. Leahy, Officiating Agency Surgeon in Baghelkhand, is appointed to officiate as Agency Surgeon in Baluchistan, with effect from the date of assuming charge, *vice* Surgeon-Major C. W. Owen, C.M.G., C.I.E., and during the absence on furlough of Surgeon-Major J. C. Fullerton, M.B., or until further orders.

No. 13-*G.*—Surgeon R. Shore, M.D., is re-appointed to officiate as Medical Officer of the Kotah and Jhalrapatan Agencies, with effect from the date on which he may relinquish charge of his duties as Officiating Medical Officer of the Deoli Irregular Force, and of the Haraoti and Tonk Political Agency, and until further orders.

No. 15-*G.*—Surgeon G. H. D. Gimlette, M.D., Residency Surgeon, Nepal, and Officiating Medical Officer of the 1st Regiment, Central India Horse, and of the Goona Political Agency, is appointed to officiate as Medical Officer of the Deoli Irregular Force, and of the Haraoti and Tonk Political Agency, with effect from the date of assuming charge, *vice* Surgeon R. Shore, M.D., and during the absence on furlough of Surgeon H. N. V. Harington, or until further orders.

No. 18-*G.*—Mr. E. Marshall is appointed to be an Extra Assistant Commissioner of the 5th class, in the Hyderabad Assigned Districts, with effect from the 8th December, 1888, *vice* Mr. H. S. King, transferred to Quetta as Treasury Officer.

No. 20-*G.*—The following promotions are made in the Merwara Battalion, with effect from the 24th November, 1888:—

Jemadar Pitha, to be Subadar, *vice* Ram Lal, invalided.

Jemadar Baga, to be Subadar, *vice* Bhaira, invalided.

Havildar Azima, to be Jemadar, *vice* Pitha, promoted.

Havildar Gaina, to be Jemadar, *vice* Bagal, promoted.

No. 24-*I.*—The services of Colonel H. C. E. Ward, C.I.E., Deputy Commissioner of the 1st class in the Central Provinces, are replaced at the disposal of the Chief Commissioner of the Central Provinces, with effect from the 26th December, 1888.

The 4th January, 1889.

No. 34-*I.*—In exercise of the powers conferred by section 28 of Act III of 1880, as extended to the Sipri Cantonment, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to invest Lieutenant E. W. Richards, of the 39th Bengal Infantry, with power to try breaches of any rules or regulations made under section 25 of the said Act, within the limits of the Sipri Cantonment, with effect from the 20th October, 1888.

No. 37-*I.*—Lieutenant E. W. Richards, of the 39th Bengal Infantry, is vested with the powers of a Magistrate of the 3rd class as described in sections 32 and 33 of the Code of Criminal Procedure, to be exercised within the limits of the Sipri Cantonment, with effect from the 20th October, 1888.

W. J. CUNINGHAM,
Under-Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

Calcutta, the 1st January, 1889.

No. 13.

ACCOUNTS AND FINANCE.

LOANS AND ADVANCES.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

Read—

Despatch from the Secretary of State for India, No. 200, dated the 28th July 1887, suggesting that the system under which in the United Kingdom advances are made by the Government for local works might with some modification be introduced in India.

Resolution in this Department, No. 2169, dated 26th April 1888.

Despatch to Secretary of State, No. 194, dated 21st July 1888.

Despatch from Secretary of State, No. 248, dated 27th September 1888.

OBSERVATIONS.—In Resolution in this Department, No. 2169, dated 26th April 1888, the question of associating Local Governments more immediately

with the granting of loans from public funds for local purposes was discussed.

It was said—

2. The result of the present Indian system is that while all these loans and advances are made either by, or by the advice of, the Local Governments, those Governments are not directly interested in the financial result further than seeing that the security is adequate, and that the amount of the loan is ultimately recovered, as all loan and advance transactions take place on the Imperial accounts. If a loan or advance is irrecoverable, it is charged off as Provincial Expenditure; but as regards the punctual and complete realisation of interest, the Provincial Governments are not financially concerned.

3. With a view, therefore, to improve the present system by more directly connecting the interests of the Local Governments with the success of the local loan transactions, and to carry out the wishes of Her Majesty's Government as far as possible, the Governor General in Council desires to extend the system of Provincial finance, so as to entrust the entire control of these loans and advances to Local Governments. The manner in which it is proposed to give effect to this proposal is as follows.

4. It is proposed to place at the disposal of each Provincial Government an advance and loan account. The principles and restrictions to be kept in view by Provincial Governments in making advances and loans from the credits afforded them should be the same as those already laid down by this Department in the orders issued from time to time. Their general effect is summarised in Chapter 7 of the Civil Account Code.

5. On the sum so credited the Local Government would pay to Imperial Revenues interest at 4 per cent. a year, and would receive all interest realised from the borrowers as an asset of Provincial Revenues. Such additional credits to the Local Loan Account as might be found necessary would be made from time to time, and, as now, Provincial Revenues would be charged with all irrecoverable loans and advances.

* * * * * * * *

9. It is not intended to include in these arrangements the loans to Presidency Corporations, but the following are included:—

I.—Advances to cultivators under various Acts, such as the Land Improvement Loans Act, 1883, or the Agriculturists Act, 1884, or on occasions of calamity for purchase of seed, cattle, &c., or for famine relief, or to tenants on Government estates. For each of these purposes Local Governments have powers of sanction as defined in Rules 5, 7, and 7(*a*) of Chapter 7 of the Civil Account Code.

II.—For Survey operations, such as for erecting boundary marks or for other Survey expenditure recoverable from landholders or cultivators.

III.—Under special laws not coming within class (1), such as the Jhansi Encumbered Estates Act, or the Bengal Drainage and Embankment Act.

IV.—To landholders and notabilities apart from the provisions of any law.

V.—Advances of special Revenue Departments, such as Excise and Salt.

2. The opinions of Local Governments were invited on these proposals. These have been received and are uniformly favourable, explanations on matters of detail being only required in some cases.

3. The discussion which resulted in the issue of these orders involved the reconsideration of the policy under which it was decided to discontinue the practice of making loans from public funds to Municipal and other public Corporations. The views of the Government of India are expressed in the following paragraphs of the Despatch to the Secretary of State for India read above:—

3. It may be stated that up till 1876 loans were pretty freely made from public funds to Municipalities and other public Corporations for works of proved public utility and convenience. In 1876 the embarrassment caused by the sudden fall in the gold value of silver necessitated the adoption of measures of economy and retrenchment. Among other things, it was directed that since the means at the disposal of the Government of India for granting loans to Municipal and other Corporations and to Native States were likely to be limited so long as silver did not recover in value, no application for such loans should be made or forwarded by any Government officer except for purposes which would not admit of postponement (Financial Resolution No. 1967, dated 31st July 1876).

4. Following the principle enunciated in the Resolution of 1876, and in view of the increasing demands upon the Imperial Treasury for the capital cost of State works, the Government of India published a further explanation of its position

and intentions in paragraph 30 of the Financial Statement for 1879-80 in the following terms:

There has been a change in the policy of the Government as respects loans to Municipalities and other Corporations. For some years past these bodies have borrowed all the money which they have required from the public treasury, which could afford to lend them money rather more cheaply than they could obtain it in the open market. This plan had this advantage, that the Registered Public Debt of India represented substantially the whole debt of the country, including the debts of these Corporations. But the demands upon the Imperial Treasury for the capital cost of State works are now so considerable compared with the limits of its resources, that the Government can no longer afford to extend this aid to these independent bodies; and they will henceforth be generally left to borrow in the open market for themselves, always under strict State supervision. The Government is, however, still pledged to some loans to these bodies which are in course of expenditure; and it cannot always thus throw Native States or the smaller Municipalities in the interior upon their own resources.

5. The operation of the principles thus announced was slightly relaxed by a Resolution, No. 2448, dated 28th August 1879, which permitted the several Local Governments and Administrations to make small loans to rural Municipalities without reference to the Government of India on the conditions (i) that the amount of each loan did not exceed R5,000; and (ii) that the total amount of such loans sanctioned in a year was not to exceed R25,000 in the case of the Local Governments, and R10,000 in case of Local Administrations.

6. This policy has since been adhered to, except in very special cases. Successive Secretaries of State have declared in favour of it, and have been unwilling to sanction a departure from it even in special cases.

7. Experience has, however, shown that its rigid adoption has operated very unfavourably in delaying and preventing sanitary improvement and reform. It has been found that local bodies cannot raise money in the market except upon extravagant terms, and Municipalities and other Corporations have in several cases found it necessary in consequence to abandon or indefinitely postpone well-considered schemes of drainage and water-supply. We have accordingly cordially accepted the invitation in paragraph 5 of Your Lordship's Despatch No. 246, dated 15th September 1887, to reconsider the question.

8. The enclosed Resolution, to which we have already invited Your Lordship's attention in paragraph 2, will explain that in future all loans of public money will be made on the guarantee and responsibility of Local Governments. It is obvious that under such conditions—where the responsibility for securing the punctual payment of interest and repayment of the principal devolves on Local Governments—loans will not be granted on insufficient security, or in cases where the public character of the necessity for them is not fully established. It was not the object of the policy adopted in 1876 to impede sanitary reforms in the smaller Municipalities, though it would now appear that this has been the result. As between a policy which has the practical effect of forbidding public Corporations to adopt methods of sanitary reform and the extended guarantee of the Government which is necessary to enable them to do so, there is, we submit, little room for difference of opinion. One objection to making these loans from public funds—namely, that it necessarily involved an extension of the borrowing or at least of the guarantee of Government, and thereby affected our credit—we hope to minimise by limiting the funds available for these purposes to a sum which will not appreciably raise the price at which we can borrow money.

9. We do not propose at present to adopt the policy of lending to the Presidency Corporations, as they have a public credit of their own, and they may very well continue to borrow in ordinary cases in the open market.

10. The position of the mofussil Municipalities is, however, essentially different, for practically the loan market is closed to them. If they can borrow at all, they can only do so at excessive rates of interest. We accordingly propose to change our present policy in respect of them, and to authorise Local Governments to grant loans to them in future, the three following conditions being strictly adhered to:—

1st.—Loans to be granted only for works in which the Government, apart from mere local interest, has a general interest, such as drainage and water-works, and not to be granted for works of purely local interest, or works which are conveniences but not necessities, such as roads, bridges, market places, town halls, and the like.

2nd.—A loan to be repaid within as short a period as possible, not exceeding 30 years in any case, or 20 years except under very special circumstances, and with special sanction.

3rd.—A local body, having borrowed from Government, not to borrow from any other source so long as a part of its debt to Government is still outstanding.

11. We accordingly ask Your Lordship's permission to provide, if we adopt the policy of placing loan accounts at the disposal of Local Governments, for the loan of public money to the Municipalities described on the guarantee of the Local Government concerned.

4. These proposals met with the approval of the Secretary of State, who replied in the following terms :—

6. To the general policy thus described I give my cordial approval as being one calculated to facilitate the development of the smaller towns and districts without adding to the charges falling on the Imperial Revenues.

7. The expression in the 11th paragraph of your letter that the money will be lent to the Municipalities on the guarantee of the Local Government, I understand to refer to the arrangements between the Imperial and the Local Governments, and between the latter and those who borrow from them. The money for the purpose can only be raised on the credit of the Government of India, as was pointed out in Lord Cranbrook's Despatch, dated the 31st of July 1878, No. 267, as part of the general scheme of providing the funds needed for the year.

8. It is therefore essential that the total amount to be placed in any year at the credit of the several Local Governments shall not exceed that which you can afford to advance without undue interference with the other objects for which funds may have to be supplied from the balances in India, supplemented by such loans as can be raised without inconvenience in the local market. * * *

9. There appears to me to be some fear that difficulty may arise from the third condition prescribed by your Government, and it will be necessary to provide that a municipal body may only borrow from other sources after having obtained the permission of the Local Governments, which would not be granted unless it were clearly shown that the payment of the interest and repayment of the principal of the loan from the Government had been duly secured.

RESOLUTION.—The Governor General in Council accordingly proposes to introduce the system under which local loans will be made from resources at the disposal of Local Governments, with effect from the 1st April 1888, and has prescribed the following rules for giving effect to it.

1. Advances and loans may be made by Local Governments and Administrations for any of the purposes enumerated below, within the limits or on the conditions defined hereafter, without reference to the Government of India :—

I.—Advances to cultivators under various Acts, such as the Land Improvement Loans Act, 1883, or the Agriculturists' Loans Act, 1884.

II.—Advances under special laws not coming within class (I), such as the Jhansi Encumbered Estates Act, or the Bengal Drainage and Embankment Act.

III.—Loans to landholders and notabilities apart from the provisions of any law.

IV.—Loans to Municipal and other public Corporations (other than Presidency Corporations) for works of public utility and convenience.

2. These rules do not affect the procedure prescribed by rules under the several Acts of the Legislature for making applications for such loans or the conditions under which they may be sanctioned. The rules under the Local Authorities Loans Act, 1879, are made by the Governor General in Council. Those rules have been modified by notifications No. 15 and No. 16 of this date so as to transfer, except in special cases, the responsibility of deciding whether a loan should or should not be made, from the Governor General in Council to Local Governments. Local Governments should similarly take steps to revise the rules under the Land Improvement, Agriculturists' Loans, and other Acts, so as to bring them into harmony with the system now introduced.

3. Existing loans to District and Local Boards are to be included in these arrangements. The rules under the Local Authorities Loans Act, 1879, published in the Notification of the Finance Department, No. 15 of this date, contemplate the grant of loans to District Boards for works which are estimated to give a return of 4 per cent. There is, however, a difficulty in making such loans under the present system of incorporating the transactions of these Boards with the general accounts, as in their purely financial aspect the Boards merely represent an administrative arrangement of the Government for the management of such items of public expenditure as the Local Government by law or executive order makes over to them. Local revenue and expenditure are at present entered in the accounts as a portion of the general account of Government revenue and expenditure; and so long as that practice continues, local expenditure from *loan* money will necessarily be recorded as part of the general expenditure, while obviously only expenditure met from revenue ought to be so recorded. It is not, however, thought desirable to prohibit the grant of loans to District Boards in all circumstances. Under the proposed system of separating off the local transactions from the general account more completely

than is at present the case, the objection that now exists will disappear. But until that separation is effected, Local Governments should arrange to restrict loans to District Boards as much as possible.

4. As regards loans to Municipalities, the special conditions to be insisted on by Local Governments before making any loan are :—

1st.—Loans may be granted only for works of public and general convenience and utility, such as drainage, water-works, bridges and the like, and not for works which are merely or mainly ornamental or convenient, such as a town hall, public garden or market place.

2nd.—A local body which has borrowed from Government may only borrow from other sources after having obtained the sanction of the Local Government concerned, which should not be granted unless it is clearly shown that the sum lent by the Government with interest thereon is duly secured.

This condition is, of course, enforced indirectly through the operation of the rules under the Local Authorities Loan Act, under which the Government of India now sees, and under which in future the Local Governments will see, that the assets and future resources of the borrowing body when it desires to borrow are equal to bearing the burden of a further liability as well as to discharging existing ones.

5. The following general regulations will apply to all the advances to which reference is hereinbefore made :—

(1) The advances should be repaid within as short a period as possible, not exceeding 30 years in any case, or 20 years except under very special circumstances and with special sanction.

(2) A penal rate of compound interest, not less than 6 per cent. per annum, should be enforced, as far as the law allows, upon all over-due instalments of interest or principal and interest.

6. An advance and loan account will be opened with each Local Government. The account will be opened with the actual outstanding balance of advances and loans in each province on the 31st March 1888. Further sums will be placed at the disposal of Local Governments on a consideration of the available resources of the Government during the ensuing year and of the demands presented. Local Governments will also be free to utilise any repayments of loans or advances during the currency of the year in making fresh loans and advances.

7. Interest at 4 per cent. a year will be charged to Local Governments on the mean between the outstanding balance at the commencement and the outstanding balance at the close of each year.

On the other hand, Provincial Revenues will be credited with the full amount of interest received on these loans and advances, and any sums which it may be necessary to write off as irrecoverable must, as at present, be at once charged to Provincial revenues and credited to the advance account.

8. The Local Government will arrange to receive annual reports upon outstanding loans and advances from its responsible account officer. This is already prescribed in the case of loans of Classes I and II by the Rules published with Resolution in the Finance Department, No. 6233, dated 24th November 1887, and by the Rules in section 11 of Chapter 7, Civil Account Code, and in the cases of Classes III and IV in the orders contained in Resolutions Nos. 3687 and 3688, dated 30th September 1875, and in the orders quoted in Rules 18 to 21 of Chapter 70 of the Civil Account Code. The annual verification prescribed by Rule 5 of Chapter 71 of the Code should be also separately reported to the Local Government by the account officer, and it is upon the balances shown on the books of the account office that the interest chargeable to Provincial Revenues will be calculated.

9. Any default in the payment of interest upon a loan of public money, or in the repayment of the principal, should be promptly reported by the Account Department to the Local Government. A Local Government receiving such a report should immediately take steps to remedy the default.

10. The account adjustment of the interest will be as follows : The amount of interest received from the borrowers will be credited by the account officer concerned directly as a Provincial receipt under *XII—Interest*. The amount of interest payable to Imperial will be adjusted in the same manner as the interest chargeable to Provincial Revenues on account of Capital Expenditure on

Railways and Irrigation Works is adjusted; *i.e.*, the account officer will, after the close of his March Final Accounts, calculate the amount due on the method stated in Rule 7, and debit it as a final Provincial charge under *13, Interest on Debt*, by credit to India in his Exchange Account. The Comptroller of India Treasuries will, on receipt thereof, adjust the item by deduction from the total charge under *13—Interest*.

11. Each account officer will accordingly prepare and forward to the Government of India in this Department, before the end of the current month, a statement of the outstanding balances of loans and advances of the nature described in Rule 1 on the 31st March 1888 and of the interest receivable on them during the year 1888-89. If interest on the mean between the balances on 31st March 1888 and 31st March 1889 at 4 per cent. exceeds in any case the interest receivable on the loans during the year, the difference will be made good by an addition, corresponding to the excess, to the Provincial assignment. No similar adjustment in favour of Imperial Revenues will be made if the reverse (as is probable) is the case, as any such benefit to Provincial Revenues may be considered to be taken against the liability of Provincial Governments to make good any sums that become irrecoverable (Resolution, Financial Department, No. 747, dated 26th May 1879). After this adjustment of the assignment on account of the initial inequality is once made no future adjustment of this nature will be made.

12. In November of each year (for the current year as early as possible and not later than 31st January 1889), each Local Government will submit to the Government of India an estimate in the accompanying form of the loans proposed to be made and the expected recoveries. Upon a consideration of the several demands and of its available resources, the Government of India will determine what sum is to be allotted for the purposes indicated, in the ensuing year, and will distribute it as nearly as possible in proportion to the necessities of each province. It is not intended to sanction any additional allotments during the currency of a year.

	Class 1.	Class 2.	Class 3.	Class 4.	Total.
(*a*) Balance outstanding March 31st last . . .					
(*b*) Advances estimated to be made during current year (*a*) .					
(*c*) Total .					
(*d*) Deduct repayments anticipated (*a*) . . .					
(*e*) Balance outstanding March 31st next . . .					
(*f*) Advances estimated to be made next year (*a*) . . .					
(*g*) Total .					
(*h*) Deduct repayments anticipated (*a*)					
(*k*) Balance outstanding end of next year . . .					

(*a*) Details of these should be given separately in any case where a single advance or loan exceeds R25,000.

The excess of (*e*) over (*a*) must not exceed the amount placed by the Government of India at credit of the Loan and Advance account during the current year. The excess of (*k*) over (*e*) is the amount for which a further credit is asked for from the Government of India during the ensuing year.

13. In paragraph 10 of his despatch the Secretary of State requires to be periodically informed of the loans that may be granted under the system now introduced. The transactions that will now fall under the Provincial Advance and Loan Accounts should accordingly be removed from Accounts Nos. 83 and 89 of the Finance and Revenue Accounts and shown in a separate statement in which the details for each Province should be furnished. The Comptroller General is accordingly authorised to make such modification in the form of these accounts as will enable the Secretary of State's directions to be complied with.

14. These rules do not apply to Ajmere, Coorg, Berar, and the territories administered by the Agents to the Governor General for Central India and Biluchistan.

ORDER.—Ordered, that this Resolution be communicated to the Home and Revenue and Agricultural Departments; all Local Governments and Administrations; the Comptroller and Auditor General, and all Accountants General and Comptrollers.

Ordered further, that it be published in the *Gazette of India.*

No. 14.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

Read again the following papers regarding the grant of loans from public funds:—

Resolution	in this Department,	No.	2206,	dated	20th July 1877.
"	"	"	184,	"	18th January 1879.
"	"	"	2448,	"	28th August 1879.
Notification	"	"	2749,	"	17th August 1883.
Resolution	"	"	2118,	"	29th July 1886.
"	"	"	6233,	"	24th November 1887.
"	"	"	1110,	"	29th February 1888.

Read also—

Resolutions in this Department, No. 2169, dated 26th April 1888, and No. 13, dated 1st January 1889.

RESOLUTION.—Under the Resolution in this Department, No. 13 of this date, Local Governments and Administrations have been vested with the control and management of loans granted from public funds to local bodies excepting Presidency Corporations, and rules have been prescribed for the exercise of such control.

2. In accordance with the intention expressed in the Resolution, the rules in force under the Local Authorities Loan Act, 1879, prescribing the procedure in respect of applications for loans or the conditions under which they may be granted, have been revised so as to transfer the responsibility of deciding whether a loan should or should not be made from the Governor General in Council to Local Governments. The new rules are contained in the Notifications of this date, Nos. 15 and 16.

3. The classes of loans and advances which have been brought under the operation of the Resolution are—

I—advances to cultivators under various Acts, such as the Land Improvement Loans Act, 1883, or the Agriculturists' Loans Act, 1884;

II—advances under special laws not coming within class I, such as the Jhansi Encumbered Estates Act, or the Bengal Drainage and Embankment Act;

III—loans to landholders and notabilities apart from the provisions of any law;

IV—loans to Municipal and other public Corporations (other than Presidency Corporations) for works of public utility and convenience.

4. Advances under the Land Improvement and Agriculturists' Loans Acts are regulated by rules passed by each Local Government with the approval of the Governor General in Council. These rules should be revised, as far as may be necessary, by Local Governments, so as to bring them into accord with the new system.

5. Loans under the Jhansi Encumbered Estates Act can be granted under existing orders by the Local Government, and no change in them is required.

6. The Bengal Drainage and Embankment Act prescribes that advances

under the Act can be made by the Local Government from public funds with the sanction of the Governor General in Council. As such sanction will not be necessary in future, the Act should be amended so as to bring it into accord with the new system.

ORDER.—Ordered, that this Resolution be communicated to the several Local Governments and Administrations (except Hyderabad).

Ordered also, that it be communicated to the Revenue and Agricultural Department and to the Home Department, with a copy of the Resolution of 24th November 1887, No. 6233.

Ordered further, that it be published in the *Gazette of India.*

No. 15.—In exercise of the powers conferred by section 5 of the Local Authorities Loan Act, 1879, the Governor General in Council has made the following Rules for the grant of loans to Local Authorities by the Government:—

1. These rules shall come into force on the 1st day of February 1889. On and from that date the rules published with Notification No. 2710, dated 17th August 1883, in so far as they relate to the granting of loans, shall be rescinded except as regards loans applied for before these rules come into force.

2. In these Rules (1) "the Act" means The Local Authorities Loan Act, 1879; (2) "Local Authority" and (3) "funds" have the meanings assigned to them respectively in the Act; (4) "the Local Authority" means the Local Authority applying for or, as the case may be, receiving or having received the loan; (5) "loan" means a loan under the Act; and (6) "Local Board" includes a district board and district council, and any body having like authority beyond the local limits of municipalities and cantonments.

3. A loan must be defined in rupees and not by the sterling or any other foreign standard.

4. No loan shall be granted except for the construction or repair of works of public utility within the local limits of the area subject to the control of the Local Authority, or for the benefit of the inhabitants within those limits.

5. Without the consent of the Governor General in Council, no loan shall be granted to any Local Board for the construction of any public work unless it be estimated that a direct net revenue will be derived therefrom equal to at least four per centum per annum on its capital cost. Provided, however, that the Local Government may make a loan, not exceeding R10,000, to a Local Board, for a work designed especially to employ labour for the purpose of relieving distress.

6. An application for a loan shall state—

1st, the work, or works, for the construction or repair of which the loan is required, and an estimate of the cost thereof:

2nd, the amount which it is proposed to borrow:

3rd, the fund or funds on the security of which it is proposed to borrow:

4th, the law or laws under which the said fund or funds is or are levied, received or held:

5th, the period for which the loan is required, the number and amount of the instalments, if any, in which it is proposed that the loan shall be taken, the dates proposed for receiving such instalments, and the instalments, if any, in which it is proposed to repay the loan:

6th, a detailed account of the revenue and expenditure of the Local Authority for the three last preceding years:

[*Note.*—Debt and deposit transactions, such as receipts from, and repayments of, loans and deposits from contractors and others, should not be included under revenue and expenditure, but should be shown separately. All important variations in the amounts of revenue and expenditure should be explained.]

7th, all existing prior charges upon the funds of the Local Authority.

7. The Local Government shall cause such enquiry as it thinks necessary or expedient to be made into the statements contained in the application and into the use and value of the proposed work.

8. If it appears to the Local Government that the loan ought not to be granted, it shall reject the application.

9. If it appears to the Local Government probable that the loan ought to be granted, it shall cause to be published in the local official Gazette, and otherwise, as it deems fit, within the local limits of the area subject to the control of the Local Authority, a copy of the application and such particulars in regard to any enquiry made under Rule 7, as it may think necessary.

10. After the expiry of one month from such publication, and after calling for any further information which it may require, and considering any objections which may be preferred, the Local Government may either reject the application, or grant the loan if funds are available from the grant placed at its disposal for the purpose: Provided that, where the Local Authority is any one of the corporations mentioned or referred to in clause (*a*) of the proviso to section 8 of the Act, the Local Government, if it approves the application, shall not itself proceed to sanction it, but shall refer the application for the orders of the Governor General in Council.

11. The Local Government shall make such provision as may seem to be necessary for the proper inspection of all works which are being carried out by means of a loan, and for ascertaining and securing that the loan is duly applied to the purposes for which it is made. Every such work, and the accounts connected therewith, shall be open at all times to the inspection of the Superintending or Executive Engineer in whose division the work is situate, and of any person who may be authorised to inspect the accounts of the Local Authority, and of any other person specially authorised by the Local Government in this behalf.

12. If the Local Government considers that the conditions on which a loan was granted have not been fulfilled, or that the Local Authority has failed to comply with any of the requirements of these Rules, it may, at any time, order that no further payments shall be made on account of such loan, and recover the amount advanced, with interest thereon, in the manner mentioned in section 6 of the Act.

13. Interest shall be charged half-yearly on each loan at the rate agreed upon; and shall be reckoned and paid on each instalment from the date on which it is received.

14. The Local Authority may, at any time with the previous consent of the Local Government, repay the whole or any part of a loan made from the Public Treasury in advance of the period fixed by the conditions of the loan.

15. The cost of any enquiry made under Rule 7, of advertisements published under Rule 9, of inspections made under Rule 11, and of any other proceedings by order of the Local Government or the Governor General in Council under these Rules, shall be determined by the Local Government, and shall be paid by the Local Authority.

16. (*a*) The accounts of every loan shall be kept by the Accountant General of the Province in which it is made.

(*b*) The Local Authority shall give to the Accountant General and the Local Government any information which they may require regarding the expenditure of the loan, and regarding its funds.

17. An annual Statement of all loans granted under the Act, repayments due and made during the year, and balances outstanding at the beginning and end of the year in each Province, or under each Local Government, shall be prepared by the Accountant General and submitted to the Government of India through the Local Government, which shall add a report of the progress of the works. Such Statement shall be published in the local official Gazette.

18. An attachment of any funds under section 6 of the Act shall be made by a notice to the Local Authority prohibiting the collection or management of such funds by the Local Authority, and vesting the administration thereof in such officer as the Local Government may appoint. Such notice shall be published in the local official Gazette, and otherwise, as may be directed by the Local Government, within the local limits of the area subject

to the control of the Local Authority. The moneys collected or received under such attachment shall be paid into the Government Treasury; and the accounts of moneys so collected, and of the cost of the collection, shall be prepared in such form as the Local Government may from time to time direct. A copy of the Accounts shall be delivered to the Local Authority, and published in the local official Gazette.

No. 16.—In exercise of the powers conferred by sections 5 and 7 of the Local Authorities Loan Act, 1879, the Governor General in Council has made the following Rules for the raising of loans by Local Authorities in the open market:—

1. These rules shall come into force on the 1st day of February 1889. On and from that date the rules published with Notifications Nos. 2748 and 2471, dated 17th August 1883 and 11th May 1888, respectively, in so far as they relate to the authorisation of loans, shall be rescinded, except as regards loans applied for before these Rules come into force.

2. In these Rules (1) "the Act" means The Local Authorities Loan Act, 1879; (2) "Local Authority" and (3) "funds" have the meanings assigned to them respectively in the Act; (4) "the Local Authority" means the Local Authority applying for permission to raise or, as the case may be, raising or having raised the loan; and (5) "loan" means a Loan under the Act.

3. A loan must be defined in rupees and not by the sterling or any other foreign standard.

4. No loan shall be raised except for the construction or repair of works of public utility within the local limits of the area subject to the control of the Local Authority, or for the benefit of the inhabitants within those limits.

5. Whenever it is desired to obtain the authorisation of the Government to the raising of a loan under section 7 of the Act a statement shall be submitted to the Local Government showing:—

1st, the work or works for the construction or repair of which the loan is required, and an estimate of the cost thereof:

2nd, the amount which it is proposed to borrow:

3rd, the fund or funds on the security of which it is proposed to borrow:

4th, the law or laws under which the said fund or funds is or are levied, received or held:

5th, the dates between which the money borrowed is to be received:

[*Note.*—It is essential that the authority to borrow in the market should be limited to a reasonable time, as loans of any considerable amount cannot be held in suspense indefinitely. The dates, therefore, must be fixed with reference to this condition, and must not be so wide apart and so indefinite as practically to be n limitation.]

6th, the term of years for which the money is to be borrowed, the instalments, if any, in which it is to be repaid, and the amount of sinking fund, if any, provided for its repayment:

7th, a detailed account of the revenue and expenditure of the Local Authority for the last three preceding years:

[*Note.*—Debt and deposit transactions, such as receipts from, and repayments of, loans and deposits from contractors and others, should not be included under revenue and expenditure but should be shown separately. All important variations in revenue and expenditure should be explained.]

8th, all existing prior charges upon the funds of the Local Authority.

6. The Local Government shall cause such enquiry as it thinks necessary or expedient to be made into the statements contained in the application and into the use and value of the proposed work.

7. If it appears to the Local Government that the loan ought not to be raised, it shall reject the application.

8. If it appears to the Local Government probable that the loan ought to be raised, it shall cause to be published in the local official Gazette, and otherwise, as it deems fit, within the local limits of the area subject to the control of the Local Authority, a copy of the application and such particulars in regard to any enquiry made under Rule 6 as it may think necessary.

9. After the expiry of one month from such publication, and after calling for any further information which it may require, and considering any objections which may be preferred, the Local Government may either reject the application or sanction it: Provided that, where the Local Authority is any one of the corporations mentioned or referred to in clause (*a*) of the proviso to section 8 of the Act, the Local Government, if it approves the application, shall not itself proceed to sanction it unless it is authorized so to do by some special enactment for the time being applicable to the corporation, but shall refer the application for the orders of the Governor General in Council.

10. The Local Government shall make such provision as may seem to be necessary for the proper inspection of all works which are being carried out by means of a loan, and for ascertaining and securing that the loan is duly applied to the purposes for which it is raised. Every such work, and the accounts connected therewith, shall be open at all times to the inspection of the Superintending or Executive Engineer in whose division the work is situate, and of any person who may be authorized to inspect the accounts of the Local Authority, and of any other person specially authorized by the Local Government in this behalf

11. The cost of any enquiry made under Rule 6, of advertisements published under Rule 8, of inspections made under Rule 10, and of any other proceedings by order of the Local Government or the Governor General in Council under these Rules, shall be determined by the Local Government, and shall be paid by the Local Authority.

12. The Local Authority shall give to the Accountant General and the Local Government any information which they may require regarding the expenditure of the loan, and regarding its funds.

13. An attachment of any funds under section 6 of the Act shall be made by a notice to the Local Authority prohibiting the collection or management of such funds by the Local Authority, and vesting the administration thereof in such officer as the Local Government may appoint. Such notice shall be published in the local official Gazette, and otherwise, as may be directed by the Local Government, within the local limits of the area subject to the control of the Local Authority. The moneys collected or received under such attachment shall be paid to the lender, and the accounts of moneys so collected, and of the cost of collection, shall be prepared in such form as the Local Government may from time to time direct. A copy of the accounts shall be delivered to the Local Authority, and published in the local official Gazette.

LEAVE AND APPOINTMENTS.

The 4th January, 1889.

No. 82.—Mr. J. Westland, C.S.I., is appointed Secretary to the Government of India in the Department of Finance and Commerce, with effect from the 22nd November, 1888.

Mr. Westland is granted furlough, without medical certificate, for one year, from the 1st January, 1889.

Mr. Westland was on special duty in this Department from the 22nd November to the 31st December, 1888, both days inclusive.

SEPARATE REVENUE.

STAMPS.

NON-JUDICIAL.

EXEMPTIONS, &C.

The 31st December, 1888.

No. 6910.—Whereas under the terms of Notification in the Department of Finance and Commerce, No. 3646, dated the 13th November, 1880, the Municipality of Madras has paid into the Government Treasury the sum of ₹750 as composition for the stamp-duty chargeable on a sum of ₹1,50,000, which the said Municipality was authorised to borrow, and which has been raised by the issue of the undermentioned 5 per cent. debentures, dated the 1st November, 1888:—

Nos. 1 to 10 for ₹5,000 each
" 11 to 20 " " 10,000 "

it is hereby notified that, in exercise of the powers conferred by section 8 of the Indian Stamp Act, 1879, the Governor General in Council has exempted the above-mentioned debentures from any stamp-duty with which they might otherwise be chargeable, whether on issue, renewal, sub-division or consolidation.

A. U. FANSHAWE,
Offg Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 4th January, 1889.

APPOINTMENTS.

ARMY STAFF.

No. 1.—Colonel A. P. Palmer, C.B., Bengal S. C., Commandant, 9th Bengal Lancers, to be

Colonel on the Staff. Dated 10th December 1888.

STAFF CORPS.

No. 2.—Lieutenant Ernest de Vaynes Wintle, Leinster Regiment, Squadron Officer, 15th Bengal Cavalry, having completed 18 months' probationary service, is admitted to the Bengal Staff Corps from the 13th May, 1887, subject to confirmation by the Secretary of State for India.

No. 3.—Lieutenant A. D'A. G. Bannerman, Highland Light Infantry, has been appointed on probation to the Bengal Staff Corps, with effect from the 30th November, 1888, and has been posted to a corps under the Government of India.

FURLOUGH AND LEAVE.

No. 4.—The undermentioned officers are granted leave out of India under the leave rules for the Staff Corps, with effect from the dates on which they are respectively struck off duty:—

Lieutenant-Colonel D. W. Inglis, General List, Infantry, Commandant, 35th Bengal Infantry, (p. a.) for one year. Pension Service—30th year commenced 26th September, 1888.

Lieutenant G. W. S. Fryer, Bombay S. C., Military Accounts Department, (p. a.) for one year. Pension Service—11th year commenced 1st August, 1888.

No. 5.—Lieutenant F. H. B. Commeline, Bengal S. C., 2nd Bengal Cavalry, is granted leave out of India (m. c.) for one year, with effect from the date of quitting India, under the leave rules for the Staff Corps. Pension Service—6th year commenced 10th March, 1888.

No. 6.—Sub-Conductor M. Hanron, Supervisor, First Grade, Military Works Department, is granted leave in India, (m. c.) from the 20th May to 14th November, 1888, inclusive, under rule X of the regulations of 1875.

This cancels the leave granted to him in G. G. O. No. 771 of 1888.

No. 7.—Sub-Conductor M. Hanron, Supervisor, First grade, Military Works Department, is granted furlough out of India, (m. c.) for one year, with effect from the 15th November, 1888, under rule VI of the regulations of 1875.

This cancels the furlough granted to him in G. G. O. No. 921 of 1888.

No. 8.—The undermentioned officers of the Public Works Department have been granted by the Secretary of State for India special leave for a minimum period of one year and a maximum of two years, under the terms of Public Works Department Resolution No. 1940G., dated 3rd October, 1887:—

Colonel J. M. McNeile, R.E.

Colonel J. M. Heywood, R.E.

No. 9.—The undermentioned officer has been granted an extension of leave by the Secretary of State for India:—

Captain and Brevet Major C. E. Gubbins, Bengal S. C., (m. c.) for two months.

LONDON GAZETTE.

No. 10.—The following extracts are published for general information:—

"London Gazette," dated the 20th November, 1888, page 6284.

War Office, Pall Mall,
20th November, 1888.

INDIAN LOCAL SERVICE.

Lieutenant-General William Butler Butler-Shawe, Bengal Infantry, has been transferred to the Unemployed Supernumerary List. Dated 29th October, 1888.

"London Gazette," dated the 27th November, 1888, pages 6741 and 6742.

War Office, Pall Mall,
27th November, 1888.

MEMORANDA.

* * * * *

Deputy Commissary and Honorary Lieutenant Charles Driver Wise, Bombay Establishment, is granted the honorary rank of Captain, with effect from the 15th September, 1888.

INDIAN STAFF CORPS.

Colonel James Edmund Bacon Parsons, Bengal, has been transferred to the Unemployed Supernumerary List. Dated 9th November, 1888.

India Office, 27th November, 1888.

The Queen has approved of the following promotions among the officers of the Staff Corps and Indian Military Forces made by the Governments in India:—

BENGAL STAFF CORPS.

To be Lieutenant-Colonels.

Major George William Rogers. Dated 1st September, 1888.

Major Henry Paterson. Dated 23rd September, 1888.

To be Major.

Captain Somerset Henry Paul Graves. Dated 2nd September, 1888.

To be Captains.

Lieutenant Stephen Francis Biddulph. Dated 5th September, 1888.

Lieutenant Stanley Wolferston Jervis. Dated 10th September, 1888.

Lieutenant William David Gordon. Dated 11th September, 1888.

Lieutenant John Maxwell Carpendale. Dated 11th September, 1888.

BENGAL INFANTRY.

To be Colonel.

Lieutenant-Colonel and Colonel in the Army Henry Rowband. Dated 30th August, 1888.

BENGAL MEDICAL ESTABLISHMENT.

To be Brigade Surgeon.

Surgeon-Major Kenneth McLeod, M.D. Dated 26th June, 1888.

* * * * *

"London Gazette," dated the 11th December, 1888, page 7079.

War Office, Pall Mall, 11th December, 1888.

MEMORANDA.

The undermentioned Lieutenant-Colonels of the Indian Staff Corps to be Colonels :—

James Ord Goldie, Madras. Dated 4th September, 1888.

Adolphus Vallings, Bengal. Dated 20th September, 1888.

Stephen Edward Atkinson, Madras. Dated 20th September, 1888.

* * * * *

INDIAN STAFF CORPS.

The undermentioned Colonels have been placed on the Unemployed Supernumerary List :—

Sir Edward Box Sladen, Knt., Madras. Dated 20th November, 1888.

Henry Vincent Mathias, Bengal. Dated 20th November, 1888.

Hugh Gordon Thomson, Madras. Dated 21st November, 1888.

PROMOTIONS.

NATIVE ARMY.

No. 11.—*45th Bengal Infantry*—

Pay Havildar Jíwand Singh to be Jemadar, *vice* Panjáb Singh, dismissed the service, with effect from the 12th November, 1888.

PUNJAB FRONTIER FORCE.

No. 12.—*2nd Battalion, 5th Gurkha Regiment*—

Jemadar Ransúr Ráe to be Subadar, and Havildar Pahal Singh Rána to be Jemadar, *vice* Bali Rám Thápa, invalided, with effect from the 1st December, 1888.

RETIREMENTS.

No. 13.—Deputy Surgeon-General James Henry Loch, M.D., is permitted to retire from the service, with effect from the 1st January, 1889, subject to Her Majesty's approval.

REWARDS.

GOOD CONDUCT MEDALS.

No. 14.—The undermentioned non-commissioned officer has been granted the medal, with annuity, for meritorious service, under the provisions of clause 115, India Army Circulars of 1888 :—

No. 44.—Color-Havildar Hariparsad Singh, 44th Bengal (Gurkha Light) Infantry.

GOOD SERVICE PENSIONS.

No. 15.—On the recommendation of the Government of India, Her Majesty's Government has been pleased to confer a good service pension on Colonel Henry Pelham Close, Bombay S. C., with effect from the 19th August, 1888, *vice* Colonel (Brigadier-General) Sir O. V. Tanner, K.C.B., Bombay S. C., succeeded to the Colonel's allowance.

DATES OF COMMISSIONS.

Ensign	10th December, 1850.
Lieutenant	15th November, 1853.
Captain	4th December, 1857.
Brevet-Major	1st March, 1867.
Major	10th December, 1870.
Brevet-Lieutenant-Colonel	20th March, 1876.
Lieutenant-Colonel	10th December, 1876.
Brevet-Colonel	20th March, 1881.

Appointments.

Regimental duty, 24th and 27th Bombay Infantry, from January, 1851, to July, 1858.

Acting 2nd-in-Command, 25th Punjab Infantry, from July, 1858, to September, 1859.

Second-in-Command, 5th Gurkha Regiment, from September, 1859, to October, 1876.

Officiating Commandant, 1st Sikh Infantry, from November, 1869, to February, 1872.

Officiating Commandant, 4th Punjab Infantry, from June, 1874, to October, 1876.

Commandant, 4th Punjab Infantry, from October 1876, to March, 1884.

War Services.

Mahsud-Waziri Expedition, 1860.—Actions of Palosin and Barara. (India medal.)

Ambela Campaign, 1863.—(Mentioned in despatches ; clasp.)

Hazara Campaign, 1868.—Operations in the Black Mountain. (Clasp.)

Afghan War, 1879-80.—Action of Zawa. (Mentioned in despatches.)

VOLUNTEER CORPS.

APPOINTMENTS.

No. 16.—*Upper Burma Volunteers Rifle*—

The second Christian name of Lieutenant Robertson is *Oliver*, and not as notified in G. G. O. No. 826 of 1888.

PROMOTIONS.

No. 17.—*East Indian Railway Volunteer Rifle Corps*—

Major A. Mears is granted the honorary rank of Lieutenant-Colonel.

MARINE DEPARTMENT.

APPOINTMENTS.

No. 1.—Surgeon A. W. Alcock, Indian Medical Service, Bengal Establishment, to be Surgeon Naturalist, Marine Survey Department.

FURLOUGH AND LEAVE.

No. 2.—With reference to G. G. O. No. 53 of 1888, Mr. P. Downes, First Grade Officer, Indian Marine, is granted an extension of furlough for 4 days, under rule VII of article 560, Marine Regulations, Volume I.

No. 3.—Mr. C. F. Fletcher, First Grade Officer, Indian Marine, has been granted by the Secretary of State for India an extension of furlough (m. c.) for 3 months.

E. H. H. COLLEN,
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 4th January, 1889.

Under Clause 25 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that reports of the deaths of the undermentioned Commissioned officers, on the dates specified, were received in the Military Department between the 22nd December, 1888, and the 4th January 1889:—

Corps.	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
Royal Engineers . .	Lieutenant G. Palmer . .	8th Dec., 1888 .	Kambalé near Indin (Burma)		
1st Battalion, Connaught Rangers.	Major A. N. Hayne . .	22nd Dec., 1888	Kapurthala near Jullunder.		
2nd Battalion, Manchester Regiment.	Lieutenant W. E. Denis-de-Vitre.	28th Dec., 1888	Agra.		

E. H. H. COLLEN,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 31st December, 1888.

No. 383.—The Right Honourable the Secretary of State has sanctioned the construction, from borrowed funds, of the canal named below. This Notification is published for general information.

	SANCTION BY SECRETARY OF STATE.		Secretary of State's Despatch sanctioning the construction of the canal from borrowed funds.
	Direct Outlay.	Indirect Outlay.	
	R	R	
Punjab, Jhelum Canal.	1,20,24,068	5,02,608	No. 49 P. W., dated the 18th November, 1888.

The 3rd January, 1889.

No. 1.—The services of Mr. W. E. Meares, Executive Engineer, 3rd grade, North-Western Provinces and Oudh, temporarily employed on the South Indian Railway, are placed at the disposal of the Director General of Railways.

No. 2.—Mr. A. T. Chiodetti, Assistant Engineer, 2nd grade, State Railways, is, on return from furlough, posted to the Establishment under the Government of Bengal.

No. 3.—Mr. H. Johnson, Executive Engineer, 1st grade, State Railways, has been granted a further extension of furlough for three months by Her Majesty's Secretary of State for India.

No. 4.—Mr H. Johnson, Executive Engineer, 1st grade, State Railways, is granted special leave up to the 26th September, 1889, under the terms of Public Works Department letter No. 1940 G., dated 3rd October, 1887, in extension of the furlough granted to him.

The 4th January, 1889.

No. 5.—The undermentioned officers are transferred to the Central Provinces:—

Mr. W. B. Starky, Assistant Engineer, 1st grade, Bengal, temporarily employed in Baluchistan.

Mr. E. A. W. Phillips, Assistant Engineer, 1st grade, North-Western Provinces and Oudh.

R. C. B. PEMBERTON, *Colonel, R.E.*,
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 5, 1889.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 13th October, 1888.

From the 17th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 10th November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Revised rates from 1st January, 1887.

	Per annum. R	a.	p.
Subscription for *Gazette* and Supplement	15	0	0
Postage	5	8	0
Subscription for Parts I, II, and III, or any of them	6	0	0
Postage	2	8	0
Subscription for Parts IV, V, and VI, or any of them	4	0	0
Postage	2	8	0
Subscription for Supplement only	5	0	0
Postage	3	0	0
Subscription for Supplement and Part VI	6	0	0
Postage	3	0	0
For a single copy of the *Gazette* and Supplement	0	8	0
For a single copy of Parts I, II, and III, or IV, V, and VI, or Supplement	0	4	0

Postage on single copies varies according to weight.

By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,
Publisher, Gazette of India.

CALCUTTA UNIVERSITY.

NOTICE.

It is hereby notified for general information that a Convocation of the University of Calcutta for conferring degrees will be held at the Senate House, College Square, on Saturday, the 19th January, at 3 P.M.

Graduates of the University in academic costume are admissible, on presenting themselves at the Senate House, at 2 P.M.

P. K. RAY, D.Sc.,
Registrar.

SENATE HOUSE,
The 31st December, 1888.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 31st December, 1888.

PARTICULARS.	3½ per cent. Transfer Loan of 1853-54.	4 per cent. Loans							4½ per cent. Loans				Transfer Loan of 1879, Seven Shillings per cent. Portion.	5 per cent. Loan of 1856-57.	GRAND TOTAL.
		Of 1832-33.	Of 1835-36.	Of 1842-43.	Of 1854-55.	Transfer of 1865.	Reduced 4 per cent Loan of 1879.	TOTAL.	Of 1870.	Of 1878.	Transfer Loan of 1879, 4½ per cent. Portion.	TOTAL.			
Balance of 15th December, 1888	54,700	11,52,320	26,59,200	2,48,60,300	87,86,500	3,87,84,700	2,10,97,700	9,73,40,720	26,87,000	74,27,300	10,93,65,100	11,94,79,400	1,33,800	32,200	21,70,40,820
Add—															
Amount enfaced at Madras between 16th and 31st December, 1888 . .	...	...	...	...	...	...	...	...	...	...	15,000	15,000	...	...	15,000
Amount enfaced at Bombay between 16th and 31st December, 1888 . .	...	...	...	35,000	25,000	56,000	...	1,16,000	...	2,000	36,500	38,500	...	...	1,54,500
Amount enfaced at Calcutta between 16th and 31st December, 1888 . .	...	...	...	12,600	...	3,500	...	16,100	...	...	1,000	1,000	...	...	17,100
	54,700	11,52,320	26,59,200	2,49,07,900	88,11,500	3,88,44,200	2,10,97,700	9,74,72,820	26,87,000	74,29,300	10,94,17,600	11,95,33,900	1,33,800	32,200	21,72,27,420
Deduct—															
Amount written off in the London Registers . .	...	4,267	2,500	34,000	1,800	2,67,300	25,000	3,34,867	57,800	...	13,700	71,500	...	...	4,06,367
Balance on 31st December, 1888	54,700	11,48,053	26,56,700	2,48,73,900	88,09,700	3,85,76,900	2,10,72,700	9,71,37,953	26,29,200	74,29,300	10,94,03,900	11,94,62,400	1,33,800	32,200	21,68,21,053

NOTE.—From 9th June, 1867, to 31st Oct., 1888, enfaced from India 5,967 lakhs, re-transferred from London 5,140 lakhs.
" 1st Nov. 1888, to 15th Nov. " " " 4 " " " 12 "
" 16th " " to 30th " " " " 11 " " " 16 "
" 1st Dec. " to 15th Dec. " " " 5 " " " 9 "
" 16th " " to 31st " " " " 2 " " " 4 "

5,989 lakhs. 5,181 lakhs
5,181 "

Balance against India . 808 lakhs.

PUBLIC DEBT OFFICE,
BANK OF BENGAL,
Calcutta, 3rd January, 1889.

W. D. CRUICKSHANK,
Secretary and Treasurer.

Statement of the Affairs of the Bank of Bengal for the week ending 31st December, 1888.

LIABILITIES.	R	a.	p.	R	a.	p.
Capital paid-up				2,00,00,000	0	0
Reserve Fund				51,49,638	15	0
Public Deposits at Head Office	93,55,409	12	2	1,82,54,850	2	8
Public Deposits at Branches	88,99,440	6	6			
Other Deposits at Head Office and Branches				3,50,35,304	4	3
Bank Post Bills, &c.				3,99,191	5	0
Sundries				16,19,901	15	10
RUPEES				8,04,58,886	10	9

ASSETS.	R	a.	p.	R	a.	p.
Government Securities				35,49,609	0	0
Other authorised Investments				73,68,439	0	0
Loans on Government and other authorised Securities				1,13,69,475	11	6
Accounts of Credit on Government and other authorised Securities				90,35,255	0	2
Bills discounted and purchased				2,78,22,507	9	2
Balances with other Banks				8,90,131	0	9
Bullion				23,836	10	9
Dead Stock				10,98,784	4	10
Stamps				11,893	9	0
Sundries				4,00,505	12	10
				6,15,70,437	11	0
Cash and Currency Notes at Head Office	87,70,553	8	5	1,88,88,448	15	9
Cash and Currency Notes at Branches	1,01,17,895	7	4			
RUPEES				8,04,58,886	10	9

By Order of the Directors,

W. D. CRUICKSHANK,

Secretary & Treasurer.

BANK OF BENGAL,

Calcutta, the 3rd January, 1889.

R. L. BISS,

Chief Accountant.

Rate for Demand Loans 8 per cent.

Percentage 34·1.

Statement of Silver Balance in the Calcutta Mint for the fortnight ending 2nd January, 1889.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 19th December, 1888	5,03,526	
Value of Government silver in the Mint on the same date	9,34,994	14,38,520
ADD—		
Silver received by the Mint during the fortnight on account of the Currency Department	...	
Ditto ditto Government	1,478	1,478
		14,39,998
DEDUCT—		
New coin paid to Reserve Treasury during the fortnight	2,45,950	
Petty items issued for miscellaneous purposes	...	2,45,950
Balance on the evening of the 2nd January, 1889		11,94,048
The Balance comprises—		
Silver held on account of the Currency Department	5,03,526	
Ditto ditto Government	6,90,522	11,94,048
There is in addition awaiting assay—		
Bullion belonging to Private Individuals	90,929	
Ditto ditto Government	...	90,929

R. V. RIDDELL, *Lieut.-Colonel, R.E.,*

Master of the Mint.

CALCUTTA MINT,

The 3rd January, 1889.

SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 2nd January, 1889.

No. 711.—The services of Major A. W. Baird, R.E., Deputy Superintendent, 3rd grade, having been replaced at the disposal of the Revenue and Agricultural Department, *vide* Finance and Commerce Department Notification, No. 6874, dated 28th December, 1888, he is appointed to officiate as Deputy Superintendent, 2nd grade, from the 23rd December, 1888, and the following reversions are made, with effect from the same date:—

Major J. R. McCullagh, R.E., Officiating Deputy Superintendent, 2nd grade, to revert to his substantive appointment of Deputy Superintendent, 3rd grade.

Captain R. A. Wahab, R.E., Officiating Deputy Superintendent, 3rd grade, to revert to his substantive appointment of Deputy Superintendent, 4th grade.

Lieutenant J. M. Fleming, S.C., Officiating Deputy Superintendent, 4th grade, to revert to his substantive appointment of Assistant Superintendent, 1st grade.

H. R. THUILLIER, *Colonel, R.E.,*

Surveyor General of India.

ACCOUNTANT GENERAL, PUBLIC WORKS DEPARTMENT.

NOTIFICATION.—ESTABLISHMENT.

Calcutta, the 31st December, 1888.

No. 4.—Mr. M. H. Dunhill, Accountant, 1st grade, and Honorary Assistant Examiner of Accounts, attached to the Office of the Examiner of Accounts, North-Western Railway, is transferred to the Office of the Government Examiner of Accounts, Southern Mahratta Railway.

A. G. BEGBIE, *Major, R.E.,*
Offg. Accountant General.

DIRECTOR-GENERAL OF RAILWAYS.

NOTIFICATIONS.

Calcutta, the 29th December, 1888.

No. 40.—Mr. B. Rees, Sub-Engineer, 1st grade, and Honorary Assistant Engineer, is granted, under Section 132 of the Civil Leave Code, furlough for twelve months, with effect from the 1st January, 1889, or such subsequent date as he may be permitted to avail himself of it.

The 4th January, 1889.

No. 1.—With reference to Public Works Department Notification, No. 384, dated 3rd January, 1889, Mr. W. E. Meares, Executive Engineer, 3rd grade, is posted to the Oudh and Rohilkhand Railway.

L. CONWAY-GORDON,
Director-General.

AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

NOTIFICATION.

Abu, the 24th December, 1888.

No. 5218 *G.*—Kumar Lachman Singh, Attaché to the Agent to the Governor-General in Rajputana, is granted three months' privilege leave, with effect from 1st January, 1889, or such subsequent date as he may avail himself of the same.

By Order,
E. A. FRASER, *Major,*
First Asst. to the Agent to the Govr.-Genl. in Rajputana.

CHIEF COMMISSIONER OF AJMERE-MERWARA.

NOTIFICATIONS.

Abu, the 26th December, 1888.

No. 1449—332.—In exercise of the powers conferred on him by Section 30 of the Indian Salt Act, 1882, the Chief Commissioner of Ajmere-Merwara is pleased to invest the Sub-Inspectors of Police in Ajmere-Merwara, with all the powers conferred by the said Act on a Salt Revenue Officer.

The 29th December, 1888.

No. 1460—65.—In conformity with Section 25 of the Negotiable Instruments Act, 1881, the Chief Commissioner of Ajmere-Merwara is pleased to notify that the following is the list of holidays which are gazetted as public holidays to be observed in the Courts and Offices of the Ajmere-Merwara District during the year 1889:—

No.	Names of Holidays.	Dates.	Days of the week.	No. of days.
	Christian Holidays.			
1	New Year's Day	1st Jan.	Tuesday	1
2	Good Friday	19th Apl.	Friday	1
3	Queen-Empress' Birthday	24th May	Friday	1
4	Christmas	25th to 31st Dec.	Wednesday to Tuesday	7
			TOTAL	10
	Hindu Holidays.			
1	Basant Panchmi	5th Feb.	Tuesday	1
2	Shive Ratri	28th Feb.	Thursday	1
3	Holi	17th & 18th Mar.	Sunday & Monday	2
4	Shil Satmi Fair	23rd Mar.	Saturday	1
5	Baisakhi Fair	15th May	Wednesday	1
6	Raksha Bandhan (Saluno).	11th Aug.	Sunday	1
7	Janm Ashtmi	19th Aug.	Monday	1
8	Savatri Fair	3rd Sept.	Tuesday	1
9	Jaljhulni Ekadashi	5th Sept.	Thursday	1
10	Anant Chaudas	8th Sept.	Sunday	1
11	Dasehra	2nd to 4th Oct.	Wednesday to Friday	3
12	Dipmalika or Diwali	25th Oct.	Friday	1
13	Pushkar Fair	4th to 8th Nov.	Monday to Friday	5
			TOTAL	20
	Mahomedan Holidays.			
1	Urs Khwaja Sahib	7th to 9th Mar.	Thursday to Saturday	3
2	Shab Barat	15th Apl.	Monday	1
3	Idul Fitar	1st June	Saturday	1
4	Iduz Zuha	8th Aug.	Thursday	1
5	Moharram	4th to 6th Sept.	Wednesday to Friday	3
6	Bara Wafat	6th Nov.	Wednesday	1
			TOTAL	10

N.B.—There will be two Solar and Lunar Eclipses, the former will occur on Friday, the 28th June, 1889, and the latter on 12th July, 1889, and the holiday will be observed on Saturday, the 13th July, 1889.

I.—For English and Vernacular Offices when there are no arrears of work, the last Saturday in every month.

II.—Mahomedan holidays depend on the moon being visible and fall on the day following such event.

III.—Hindu holidays on account of eclipse of the sun fall on the day of such eclipse, but when they are for the eclipse of the moon, they fall on the day following.

IV.—Local holidays may be granted for great festivals or fairs at the discretion of the Commissioner, only when there are no arrears of work.

V.—The Civil Courts vacation commences on the 1st of August and ends on the 30th September. No fresh suits shall during that time be instituted unless of an emergent character, but the Courts will be open for the purpose of clearing off cases instituted before 15th July, and for disposal of any urgent work.

By Order,
E. A. FRASER, *Major,*
First Asst. to the Agent to the Govr.-Genl., Rajputana, & Chief Commr., Ajmere-Merwara,

RESIDENT IN MYSORE.

NOTIFICATION.

Bangalore, the 27th December, 1888.

No. 4397—7496.—Mr. F. E. K. Wedderburn, C.S., made over, and Mr. E. G. Colvin, C.S., assumed, charge of the Offices of the Inspector-General of Registration and Registrar of Com-

panies in the Civil and Military Station of Bangalore, on the afternoon of the 26th December, 1888.

By Order,
E. G. COLVIN,
Assistant to the Resident.

POST OFFICE.

NOTIFICATIONS.

Unclaimed Letters held in the Calcutta General Post Office on the 2nd January, 1889.

Bentinck, Baron.
Grose, Surgeon-Major.
Harrington, H. J.
Husson, Leon.
Johnson, F. E.
Jonus, H. V.
Marchmont, John.
Richards, P. L.
Ryan, J. F.
Saldanha, J. P.
Testa, G. B.

Letters marked "Care of Post Office."

Adey, Arthur.
Ady, Dr. J. C.
Aldham, Mr.
Allan, Miss.
Allan, W.
Anderson, Col. W. C.
Anderson, F. L.
Andrew, Robert.
Angus, E.
Appleby, Arthur.
Atkinson, D.
Baily, H. A.
Barker, F. S.
Bartlett, Charles.
Barton, E. M. G.
Begbie, Major F. R.
Behn, Edward.
Benso, Gio Vani.
Benson, Mrs. M.
Berners, C. H.
Berry, Adolph.
"Beta."
Boucher, B. H.
Bowers, J.
Bradley, John,
Brown, Miss McB.
Brown, Mrs.
Buchanan, Lorne.
Buckler, J. R.
Burbidge, H. J.
Caine, W. S.
Collins, George.
Count St. Hensler de Ryebach.
Courage, Raymond.
Courtney, Mrs. H.
Cramer, C. H.
Crofton, Mrs. H.
Curtis, G. E.
C. S.
Daly, R.
"Daisy."
Davies, Mrs. R.
DeMello, Jose.
Deverell, G.
Diamond, Mrs.
Duckworth, W. H.
Dyer, Mrs. J. P.
Eglinton, C. A.
Elderton, Mrs. F. D.
Ellis, Major.
Feldstein, J.
Ferrell, F.
Flarro, Miss L.
Floyd, Mrs. E. M.
Forrester, Wm.
Freeman, W.
Furrows, Geo S.
"F. D. L."
Gavine, Mrs.
Glasson, J S.
Goldenberg, S.
Gomes, A.
Gorlitz, Hugo.
Greinstein, B.
"Gumpat."
Hamilton, Allan.
Handcock, Major R. G.
Harvey, W. G. L.
Harwood, R.
Heitel, Adolf.
Henderson, Mrs. P.
Hitchcock, Mrs. G. M.
Hodgson, F. G.
Hodson, V. F.
Hough, T. F.
Huntley, H.
Inglis, Thomas.
Inman, Capt. C.
Inpeskey, Ivan G.
Jeffery, J. E.
Jones, Capt. Edward.
Jones, Mrs. J. H.
Kelly, A. R.
Kelly, Geoege.
Keogh, Mrs. M. C.
Kirk, Lawrence.
"K."
Legons, E. A.
Lenkert, R. H.
Lipman, L. H.
Martin, C.
Mathews, Miss.
Matisson, Monsieur.
Molyneux, H. H.
Montgomery, R. T.
Moore, Mrs. W. H.
Murphy, H. R., Surgeon.Major.
"M."
O'Hanlan, J.
Ormby, C. H.
Poxton, E. O.
Puddephatt, W. F.
Rancourt, E. D.
Reade, G. S.
Reich, Thomas.
Rodgers, J.
Rodwell, G. F.
Rowcliffe, Harold.
Saint Omer, Madame.
Sampson, A.
Sandland, T. S.
Schmidt, Paul.
Seagor, A. J.
Skinner, J. C. M.
Southerton, F. W.
Stebbing, Capt. A.
Sykes, A. F.
Sykes, C. E.
Symus, R. C. M.
Thiery, G.
Travers, Mrs. Hope.
Trelle, M.
Troup, W.
Turner, H. G.
Vauc, J A.
Vincent, J.
Ward, A. T.
Wattley, John.
Weis, Simon.
Wilkers, Mrs. G. F.
Williams, G. L.
Wood, Capt. E. J. F.
"Zero."

Registered Letters.

Austin, Miss R. S.
Charkes, Mrs.
Le Comte de Chassefouje Laubat.
Muller, Geo.
Norman, Henry.
Vincent, J.

Unclaimed Letters held in the Barrackpore Post Office on the 17th December, 1888.

Bijoy Gopal Baksi.
Burt, W.
Stevens, Mrs.
Trailakha Nath Nandi.

E. HUTTON,
Presidency Postmaster, Calcutta.

The 5th January, 1889.

SEA AND FOREIGN MAILS.

Mails for	Date of closing at Calcutta.	Route by which despatched.
	1889.	
Egypt, Europe, America, Cape Colonies, through United Kingdom.	8th Jan.	Per P. & O. Str. from Bombay.
Ditto (Book Post and Pattern Packets) . . .	7th ,,	Ditto.
Mauritius, Mahé (Seychelles), Mayotte, Nossi Be and Réunion	8th ,,	Ditto.
Zanzibar, Mozambique, and East Coast of Africa generaliy, Delagoa Bay, Natal and Cape Colonies by B. I. Steamers from Aden to Zanzibar and thence by the Caztle Mail Packqts .	8th ,,	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Bankok (Siam), Philippine Islands, China and Japan . . .	14th ,,	Ditto.
Australia, New Zealand and Tasmania	14th ,,	Ditto.
Colombo	8th ,,	Per P. & O. Str. *Nepaul.*
Straits and Hong-Kong . .	11th ,,	Per Steamer *Taisang.*
Rangoon and Moulmein . .	9th ,,	Per Steamer *Palitana.*
Ditto ditto . . .	11th ,,	Per Steamer *Chindwara.*
Akyab, Kyaukpyu, Sandoway, and Rangoon	9th ,,	Per Steamer *Kapurthala.*
Port Blair and Camorta . .	10th ,,	Per Steamer *Maharani.*

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PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

Lost or Stolen.

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Konnagar.

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PART VI.

Debates of the Legislative Council of His Excellency the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 4th January, 1889.

PRESENT:

His Excellency the Viceroy and Governor General of India, G.C.M.G., G.M.S.I., G.M.I.E., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I., C.I.E.
The Hon'ble Lieutenant-General G. T. Chesney, C.B., C.S.I., C.I.E., R.E.
The Hon'ble A. R. Scoble, Q.C., C.S.I.
The Hon'ble Sir C. A. Elliott, K.C.S.I.
The Hon'ble P. P. Hutchins, C.S.I.
The Hon'ble Sir D. M. Barbour, K.C.S.I.
The Hon'ble R. Steel.
The Hon'ble Sir Dinshaw Manockjee Petit, Kt.
The Hon'ble F. M. Halliday.
The Hon'ble Sir Pasupati Ananda Gajapati Razu, K.C.I.E., Mahárájá of Vizianagram.
The Hon'ble Syud Ameer Hossein, C.I.E.
The Hon'ble Rájá Durga Charn Laha, C.I.E.
The Hon'ble Maung Ôn, C.I.E., A.T.M.

NEW MEMBER.

The Hon'ble MAUNG ÔN took his seat as an Additional Member.

MADRAS CORONER'S BILL.

The Hon'ble MR. HUTCHINS moved that the Bill to abolish the office of Coroner of Madras be referred to a Select Committee consisting of the Hon'ble Mr. Scoble, the Mahárájá of Vizianagram and the Mover.

The Motion was put and agreed to.

BURMA RURAL POLICE BILL.

The Hon'ble MR. HUTCHINS also moved that the Hon'ble Maung Ôn be added to the Select Committee on the Bill to provide for the Establishment of a Village-system and amend the Law relating to Rural Police in Lower Burma.

The Motion was put and agreed to.

The Council adjourned to Friday, the 18th January, 1889.

S. HARVEY JAMES,
Secretary to the Government of India,
Legislative Department.

FORT WILLIAM;
The 4th January, 1889.

SUPPLEMENT TO

The Gazette of India.

No. 1.} CALCUTTA, SATURDAY, JANUARY 5, 1889.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

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GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the state of the Season and Prospects of the Crops.

Madras.—*For week ending 29th December, 1888.*—Rainfall slight in Nellore and Tanjore, and none elsewhere. More rain wanted in parts of Ganjam, Coimbatore and Salem. Standing crops generally good, but damaged by disease or excessive rain in parts of South Arcot and Tinnevelly; wet crops withering in two taluks of Coimbatore. Pasture generally sufficient, except in parts of Salem, Coimbatore, and Trichinopoly. Agricultural operations progressing. Prices rising in Ganjam and three other districts, falling in six and stationary in others. General prospects fair.

Bombay.—*For week ending 2nd January, 1889.*—Rain needed for late crops in parts of Hyderabad, Upper Sind Frontier, Nasik, Khandesh, Poona, and Ahmednagar where crops are withering. *Jowari* in parts of Bijapur, gram in parts of Belgaum, exotic cotton in four talukas of Dharwar, and late crops generally in two talukas of Satara, blighted; standing crops otherwise good, except wheat in Broach and Belgaum. Harvesting of early crops progressing in parts of Nasik, Satara, Bijapur, Belgaum and Dharwar, and sowing of late crops in parts of Shikarpur, Kanara, and Baroda. Cotton-picking continues in parts of Guzerat. Probable outturn of early crops in Kaira from five to nine and half annas, and in Kanara from six to twelve annas. Fodder scarce in parts of Broach, Khandesh, Kathiawar, and Baroda, and in five talukas of Nasik and two of Belgaum. Scarcity of drinking-water in parts of Khandesh and Baroda, and in two talukas of Nasik.

Bengal.—*For week ending 1st January, 1889.*—No rain, but fine dry weather prevails generally. Winter rice harvest is nearly over, and the outturn, as reported in previous weeks, is nowhere estimated at less than half an average crop, except in the affected tracts in the Patna Division, and in parts of the

Rajshahye Division. *Rabi* crops, so far as sown, are doing fairly well, but rain is wanted in the Patna and Chota Nagpore Divisions. Poppy and tobacco crops are promising. Sugarcane is being pressed in some districts, and is generally expected to be a good crop. Spring rice is being planted out and doing well. No further information received regarding the affected tracts in the Patna Division beyond what was reported last week. The Collector of Chumparun states that the number of labourers on relief works is increasing.

North-Western Provinces and Oudh.—*For week ending 2nd January, 1889.*—Weather clear and cold. West winds prevailing. *Rabi* crops doing well, but rain greatly needed for unirrigated lands. Supplies sufficient. Prices steady. Fodder dear in parts. Condition of cattle good.

Punjab.—*For week ending 2nd January, 1889.*—Slight rain at Peshawar. Prices are unsettled in Delhi and Peshawar, rising in Rawalpindi, and stationary in other districts. Cotton-picking over; *rabi* sowing finished. Rain much wanted at Hissar for *rabi* crops, otherwise prospects of *rabi* generally good. Stock cattle healthy. Fodder sufficient, except in Hissar, Dera Ismail Khan, and in parts of Rawalpindi.

Central Provinces.—*For week ending 2nd January, 1889.*—Weather clear. Rain has been insufficient for winter sowings in northern districts, and for wheat and linseed in Raipur. Prospects of winter crops favourable elsewhere. Cattle in fair condition. Fodder sufficient.

Burma.—*For week ending 29th December, 1888.*—No rain has fallen throughout Upper and Lower Burma during the past week. Reaping continues, and crop prospects remain generally favourable. There has been a slight rise in the price of paddy in Tharrawaddy, and a slight fall in Thayetmyo, Moulmein, and Pakokku. In Shwegyin it is reported to have fallen more than one-third.

Assam.—*For week ending 2nd January, 1889.*—Weather cold. Slight rain in Lakhimpur. Harvesting of cold-weather rice still continues. Prospects of standing crops in general good.

Mysore and Coorg.—*For week ending 2nd January, 1889.*—Standing crops in good condition. Harvesting operations continue. Prospects of season favourable. Prices slightly fallen in Shimoga.

Coffee-picking and harvesting of rice in progress in Coorg.

Berar and Hyderabad.—*For week ending 2nd January, 1889*—No rain. Picking of cotton and cutting of *jowari* completed in some districts. Outturn estimated from 10 to 12 annas. *Rabi* crops generally good. Wheat in ear. Gram in pod. Linseed in flower. Cattle healthy. Fodder insufficient in some districts. Prices stationary.

No report received from Hyderabad.

Central India.—*For week ending 2nd January, 1889*—Bhopawar reports scarcity of water in parts to south and west of agency, and supply diminishing. No other changes of importance since last report.

Rajputana.—*For week ending 2nd January, 1889.*—Agricultural operations satisfactory. Standing crops good and thriving. Prospects of harvest good. Agricultural stock good. Pasturage or fodder sufficient. Prices steady generally.

Nepal.—*For week ending 27th December, 1888.*—No rain. Weather cloudy. Prospects fair in the valley of Nepal.

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XXXVI OF 1888-89.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	Railways.	Total mean length open.	Receipts for week ending 10th December, 1887. Total.	Receipts for week ending 10th December, 1887. Per mile open.	Total mean length open.	Receipts for week ending 8th December, 1888. Total.	Receipts for week ending 8th December, 1888. Per mile open.	Total Receipts from 1st April to 10th December, 1887. Total.	Total Receipts from 1st April to 10th December, 1887. Per mile open per week.	Total Receipts from 1st April to 8th December, 1888. Total.	Total Receipts from 1st April to 8th December, 1888. Per mile open per week.	Total Increase in 1888-89.	Total Decrease in 1888-89.
			R	R		R	R	R	R	R	R	R	R
	State Lines worked by Companies.												
22nd Dec., 1888	East Indian	1,514	9,99,727	660	1,514	9,26,292	612	3,04,74,238	559	2,91,13,907	534	...	13,60,331
22nd ditto	Rajputana-Malwa (a)	1,664	3,47,630	209	1,664	3,31,000	199	1,07,27,397	178	1,22,36,216	204	15,08,819	...
22nd ditto	Sindia	75	7,864	105	75	6,199	83	3,06,777	114	2,42,828	90	...	63,949
22nd ditto	Patna-Gya	57	8,173	143	57	7,486	131	3,51,433	171	3,39,034	165	...	11,799
15th ditto	Bengal-Nagpur (b)	186	39,125	210	213	36,335	171	8,57,701	127	9,76,080	146	1,18,379	...
22nd ditto	Dildarnagar-Ghazipur	12	1,162	97	12	916	76	32,247	75	31,269	72	...	978
15th ditto	Mysore	140	8,644	62	140	10,892	78	3,57,598	71	4,14,283	82	56,685	...
15th ditto	Southern Mahratta (c)	765	59,461	78	854	68,316	80	22,10,961	86	27,05,592	88	4,88,631	...
8th ditto	Indian Midland	42	1,912	46	136	11,401	84	1,15,120	76	4,50,677	92	3,35,557	...
8th ditto	Cuddapah-Nellore	83	3,149	38	83	4,861	59	(d) 31,263	30	1,72,131	58	1,40,868	...
8th ditto	Bareilly-Pilibhit	36	1,806	50	39	2,109	59	59,526	46	58,445	45	...	1,081
8th ditto	Lucknow-Sitapur-Sihramau	105	4,730	45	105	4,992	48	1,36,460	36	1,73,389	46	36,929	...
	Total	4,679	14,83,383	317	4,889	14,10,793	289	4,56,66,721	275	4,69,14,451	268	12,47,730	...
	State Lines worked by Government.												
15th Dec., 1888	North-Western (e)	2,433	4,40,671	181	2,415	5,27,953	219	1,39,76,550	172	1,74,90,849	201	35,14,299	...
15th ditto	Wardha Coal	45	16,164	359	45	21,707	483	4,53,827	278	5,45,440	337	91,613	...
15th ditto	Bengal Central	125	11,735	94	125	11,840	95	4,68,485	104	4,99,810	111	31,325	...
15th ditto	Eastern Bengal Railways (f)	645	2,30,963	358	673	2,33,960	348	66,54,611	287	73,86,957	305	7,32,346	...
22nd ditto	Nalhati	27	2,004	74	27	1,799	66	61,248	62	68,797	70	7,549	...
22nd ditto	Tirhoot	259	37,593	145	273	30,855	113	11,60,566	129	11,15,362	118	...	45,204
15th ditto	Burma	333	53,325	160	441	55,290	125	19,72,834	165	20,09,969	143	37,135	...
15th ditto	Jorhat	28	800	29	31	1,228	40	37,594	38	42,577	43	4,983	...
8th ditto	Cherra-Companyganj	7	130	17	7	214	29	9,164	34	5,629	21	...	3,535
	Total	3,902	7,93,385	203	4,037	8,84,846	219	2,47,94,879	185	2,91,65,390	204	43,70,511	...
	Lines worked by Guaranteed Companies.												
15th Dec., 1888	Madras	831	1,36,014	164	840	1,57,464	187	56,52,379	187	58,37,270	193	1,84,891	...
8th ditto	South Indian	654	93,330	143	654	90,673	139	35,45,009	149	38,00,203	161	2,55,194	...
15th ditto	Great Indian Peninsula	1,504	7,46,751	497	1,504	7,65,864	509	2,65,74,721	488	2,74,02,557	507	8,27,836	...
22nd ditto	Bombay, Baroda and Central India	461	2,38,011	516	461	2,51,000	544	81,68,881	488	83,08,915	501	1,40,034	...
8th ditto	Oudh and Rohilkhand	693	1,36,696	197	692	1,22,432	177	43,79,692	177	45,96,671	185	2,16,979	...
	Total	4,143	13,50,802	326	4,151	13,87,433	334	4,83,20,682	322	4,99,45,616	334	16,24,934	...
	GRAND TOTAL (GUARANTEED AND STATE)	12,724	36,27,570	285	13,077	36,83,072	282	11,87,82,282	264	12,60,25,457	269	72,43,175	...
	GROSS ESTIMATED EXPENSES	...	...	...	...	...	...	6,19,69,576	138	6,84,12,760	146	...	...
	NET RECEIPTS	...	...	...	...	...	...	5,68,12,706	126	5,76,12,697	123	7,99,991	...
	Assisted Companies.												
15th Dec., 1888	Bengal and North-Western	376	47,103	125	376	36,410	97	13,75,111	101	15,76,422	116	2,01,311	...
22nd ditto	Tarakeshwar	22	4,342	195	22	4,120	185	1,81,489	227	1,86,721	233	5,232	...
8th ditto	Rohilkhand-Kumaun	67	5,150	77	67	4,236	63	2,33,230	97	2,54,562	106	21,332	...
15th ditto	Dibru-Sadiya	78	6,924	89	78	7,581	97	2,91,549	103	3,06,493	109	14,944	...
	Total	543	63,519	117	543	52,347	96	20,81,379	106	23,24,198	119	2,42,819	...
	Native States.												
15th Dec., 1888	The Nizam's Guaranteed Company	208	40,527	195	310	32,345	104	10,88,649	144	11,37,458	108	48,809	...
22nd ditto	The Gaekwar's	59	3,241	55	59	2,820	48	1,07,632	50	91,435	43	...	16,197
22nd ditto	The Gaekwar's Mehsana-Vadnagar	21	751	36	21	700	33	25,241	33	30,015	40	4,774	...
15th ditto	Bhavnagar-Gondal-Junagarh-Porbandar	193	19,060	99	209	21,369	102	6,76,026	97	6,98,865	97	22,839	...
15th ditto	Morvi	68	2,480	36	68	3,059	45	98,346	40	1,17,946	48	19,600	...
22nd ditto	Jodhpore	124	7,043	57	124	5,500	44	2,30,969	51	2,34,212	52	3,243	...
	Total	673	73,102	109	791	65,793	83	22,26,863	91	23,09,931	84	83,068	...

(a) Includes the Cawnpore-Achnera State Railway.
(b) Includes the Katni-Umaria State Railway.
(c) Includes the Bellary-Kistna State Railway.
(d) Total receipts from 15th September to 10th December, 1888.
(e) Includes the Amritsar-Pathankot and Rajpura-Patiala State Railways.
(f) Includes the Northern Bengal, Dacca, Kaunia-Dharlla and Assam-Behar State Railways.

M. C. BRACKENBURY, *Major, R.E.*,
Under-Secretary.

CALCUTTA,
The 3rd January, 1889.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

RETAIL PRICES FOR THE 2nd HALF OF NOVEMBER 1888.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or Cholum (*Sorghum vulgare*).		Bajra or Cumbu. (*Pennisetum typhoideum*).		Marua or Ragi (*Eleusine coracana*).		Kangni or Kakun, Italian millet (*Setaria italica*).		Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar or Thur Cadjan Pea (*Cajanus indicus*.)		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch	S. Ch.
Burma—																										
Tenasserim—																										
Mergui	...	...	...	...	11 8	10 10	14 2	11 11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	428 0	428 0	14 9	14 9
Tavoy	...	...	...	...	8 13	8 4	10 8	9 9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	399 3	399 3	16 1	16 1
Moulmein and Amherst	9 0	9 0	...	...	7 14	7 14	8 11	8 11	...	...	...	...	...	...	...	...	10 2	10 2	12 2	12 2	...	...	220 0	220 0	20 15	20 15
Pegu (deltaic)—																										
Pegu	...	...	...	...	8 10	8 10	9 3	9 5	...	...	...	...	...	...	...	...	12 2	12 2	...	...	...	...	160 0	160 0	17 0	16 0
Rangoon	11 2	11 2	...	...	10 6	10 6	11 2	11 2	...	...	...	...	...	...	...	...	13 0	15 0	...	§	...	...	250 0	250 0	19 7	16 10
Thongwa	...	...	...	...	9 1	9 13	9 12	12 13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	150 0	...	17 13	17 13
Bassein	...	...	...	...	9 11	10 0	11 4	11 4	...	...	...	...	...	...	...	...	9 14	10 3	...	...	...	...	2[illegible] 15	245 5	16 4	16 4
Pegu (inland)—																										
Shwaygyin	...	...	...	...	7 4	7 8	8 5	7 12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	250 0	250 0	14 2	11 5
Tharawadi	...	...	...	...	10 0	10 0	13 5	13 5	...	...	...	...	...	...	...	...	11 0	11 0	...	...	...	...	535 11	535 11	14 8	14 8
Henzada	...	...	...	...	8 15	8 15	11 2	10 7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	183 8	183 8	39 7	41 12
Prome	8 2	8 2	...	...	7 7	10 5	9 13	11 7	...	...	...	...	...	...	...	...	10 6	10 6	21 12	21 12	9 5	9 5	167 9	167 9	14 0	14 0
Toungoo	...	...	...	...	8 0	8 0	9 2	9 2	...	...	...	...	...	...	...	...	9 7	9 7	...	...	...	...	54 0	54 0	14 1	14 1
Thayetmyo	7 7	7 7	...	...	9 5	10 0	10 10	12 0	...	...	...	...	...	...	...	...	10 11	10 12	37 8	28 3	...	...	245 0	245 0	11 3	11 3
Upper Burma—																										
Mandalay	7 12	8 12	...	...	8 13	9 12	9 5	10 5	...	...	...	...	...	...	...	...	7 13	9 0	12 4	...	...	...	160 0	160 0	16 4	17 0
Arakan—																										
Sandoway	...	...	...	...	16 0	16 0	18 0	18 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	469 11	469 11	24 0	24 0
Kyouk-pyu	...	...	...	...	10 6	10 0	11 2	11 2	...	...	...	...	...	...	...	...	5 0	5 0	...	...	...	...	225 0	225 0	24 0	30 0
Akyab	...	...	...	...	8 0	8 0	9 8	9 8	...	...	...	...	...	...	...	...	10 0	12 0	...	...	8 0	8 0	160 0	160 0	18 0	20 0
Assam—																										
Surma—																										
Sylhet	10 0	10 0	...	...	12 11	12 11	21 7	21 7	...	...	...	...	...	...	...	...	11 8	12 12	...	...	11 12	11 12	108 0	108 0	10 0	9 8
Cachar	7 12	8 0	...	...	12 0	11 8	17 8	20 0	...	...	...	...	...	...	...	...	11 12	10 0	...	...	10 10	10 10	80 0	80 0	9 12	10 0
Khási and Jaintiá Hills	...	...	...	...	7 0	7 8	11 0	10 0	...	...	...	...	...	...	...	...	10 0	10 0	16 0	16 0	7 8	8 0	100 0	100 0	8 0	8 0
Garo Hills	8 0	8 0	...	...	6 0	6 0	16 0	46 0	...	...	...	...	...	...	...	...	10 0	10 0	...	...	9 0	9 0	160 0	160 0	8 0	8 0
Brahmáputra—																										
Goálpára	16 0	20 0	...	...	8 0	8 0	16 0	16 0	...	...	...	...	...	...	...	...	10 0	10 0	...	...	10 0	10 0	80 0	80 0	9 0	9 0
Kámrúp	10 0	10 0	...	...	8 0	8 0	18 0	20 0	...	...	...	...	...	...	...	...	10 0	11 4	...	...	11 4	11 4	160 0	160 0	10 0	10 0
Darrang	6 8	6 8	...	...	13 0	13 0	16 0	16 0	...	...	...	...	...	...	...	...	12 0	11 0	...	...	9 0	9 0	150 0	150 0	8 0	8 0
Nowgong	8 0	8 0	...	...	8 0	8 0	16 0	16 0	...	...	...	...	...	...	...	...	9 0	9 0	...	...	9 0	9 0	120 0	120 0	8 0	8 0
Sibságar	...	...	...	...	6 8	6 8	20 0	19 0	...	...	...	...	...	...	...	...	12 0	11 0	...	...	10 0	10 0	160 0	140 0	8 0	8 0
Lakhimpur	7 8	7 8	...	...	8 0	7 8	14 0	14 0	...	...	...	...	...	...	...	...	10 0	10 0	10 0	10 0	8 0	[illegible]	160 0	160 0	8 0	8 0

Bengal—																												
Eastern hill tracts—																												
Chittagong Hill Tracts	...	...	...	...	10 0	12 0	13 5	16 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	320 0	320 0	8 0	8 0
Hill Tipperah	8 0	8 0	...	...	10 0	10 0	18 0	18 0	...	...	...	...	...	...	...	...	12 0	12 0	...	...	12 0	12 0	...	...	9 0	9 0
Nágá Hills	...	...	...	...	...	8 0	9 0	10 0	...	...	...	...	...	...	...	...	4 0	4 0	...	...	4 0	4 0	100 0	90 0	4 0	4 0
Eastern—																												
Backergunge	...	...	...	...	12 5	11 0	14 9	12 5	...	...	...	...	...	...	...	...	10 10	11 0	...	...	10 10	12 5	120 0	120 0	10 0*a*	10 10
Noakholly	...	...	...	...	16 0	13 0	18 0	15 0	...	...	...	...	...	...	...	...	12 0	12 0	...	...	...	...	...	...	8 0*b*	8 0
Chittagong	10 8	10 8	...	...	11 0	11 0	18 0	18 0	...	...	...	...	...	...	...	...	12 0	12 0	...	...	9 0	10 0	110 0	110 0	9 0*c*	9 0
Tipperah	12 8	11 8	...	...	13 0	13 0	16 0	16 0	...	...	...	...	...	...	...	...	14 4	14 4	...	...	8 0	8 0	...	...	8 0	8 0
Dacca	15 0	15 0	20 0	20 0	13 0	13 0	15 0	15 0	...	...	...	...	...	...	...	...	16 0	16 0	...	...	17 0	17 0	120 0	120 0	9 8*d*	9 8
Mymensingh	10 0	10 0	...	...	12 0	12 0	16 0	16 0	...	...	...	...	...	...	...	...	12 0	12 0	...	...	13 0	13 0	...	...	9 11*e*	9 8
Deltaic—																												
Koolna	...	...	...	...	13 4	16 0	16 0	18 0	...	...	...	...	...	...	...	...	16 0	13 0	...	...	...	...	160 0	160 0	9 0*f*	9 0
24-Pergunnahs	12 0	12 0	14 0	16 0	8 0	8 0	16 0	15 0	...	...	...	...	...	...	10 8	12 0	15 0	14 0	...	...	17 0	16 0	100 0	100 0	10 0*g*	10 4
Midnapore	14 0	13 5	40 0	40 0	14 0	12 0	16 0	14 0	...	...	...	...	...	...	...	...	14 0	13 0	...	...	14 0	14 0	120 0	120 0	10 8*h*	10 8
Howrah	‡	‡	...	...	12 0	12 8	20 0	16 8	...	...	...	...	...	...	...	...	15 4	13 8	...	...	12 8	12 8	100 0	100 0	10 9	10 10
Calcutta	12 3	11 8	16 4	14 3	10 0	9 10	15 0	13 14	12 4	12 4	12 0	14 8	...	...	17 11	20 6	14 14	13 14	15 8	14 2	15 15	15 14	94 10	92 4	10 10	10 10
Hooghly	13 0	13 0	...	...	10 0	10 0	13 0	...	...	...	...	...	...	...	...	...	13 0	13 0	...	...	13 0	13 0	120 0	120 0	9 0*i*	9 0
Nuddea (Kishnaghur)	13 5¼	12 5	‡	16 0	12 5	12 5	18 5	16 12	...	...	...	...	...	...	...	...	15 10	15 4	...	...	17 12	17 12	...	...	9 2*j*	9 2
Jessore	11 0	10 0	...	...	10 0	12 0	16 0	18 0	...	...	...	...	...	...	...	...	16 0	16 0	...	...	18 0	20 0	100 0	100 0	10 0*k*	9 2
Furreedpore	18 0	20 0	32 0	32 0	12 0	12 0	14 0	14 0	...	...	...	...	...	...	...	...	12 0	13 0	...	...	...	...	120 0	120 0	9 0	9 0
Central—																												
Bankoora	12 0	12 0	14 0	10 0	14 8	14 8	18 2	20 0	...	...	...	...	...	...	...	...	14 0	14 0	22 0	24 0	19 0	19 0	320 0	320 0	10 0	10 0
Burdwan	11 0	11 8	§	§	12 12	13 8	18 0	16 8	...	...	...	...	...	...	...	...	14 12	14 8	§	§	18 0	20 0	107 0	120 0	10 7¼*l*	10 10¾
Beerbhoom	11 4	11 0	...	...	12 0	12 4	16 8	15 0	...	...	...	...	...	...	...	...	14 4	14 4	...	...	9 0	9 0	160 0	160 0	10 0*m*	10 0
Moorshedabad	12 12	12 12	...	...	14 0	14 0	16 0	16 0	...	...	...	...	...	...	...	...	15 0	15 0	...	...	19 0	19 0	200 0	200 0	10 10*n*	10 10
Sonthal Pergunnahs	11 8	11 0	...	...	12 8	13 0	19 0	16 0	...	...	...	...	...	...	...	...	14 0	14 0	20 0	19 0	17 0	17 0	200 0	200 0	8 8	8 8
Pubna	15 0	16 0	...	...	7 8	7 8	15 0	18 0	...	...	...	...	...	...	...	...	12 0	15 0	...	...	21 0	18 0	200 0	200 0	10 0	10 0
Bogra	12 0	13 8	...	...	15 0	13 8	19 8	18 12	...	...	...	...	...	...	...	...	29 12	12 0	...	...	...	...	90 0	90 0	8 0	9 0
Rajshahye	15 12	15 12	26 4	24 0	12 12	12 0	16 8	15 15	...	...	...	...	...	...	...	...	13 8	13 8	...	...	11 8	12 3	240 0	240 0	9 12*o*	9 12
Maldah	14 8	14 0	...	...	12 0	12 0	16 8	16 0	...	...	...	...	...	...	...	...	16 0	16 0	...	...	...	...	160 0	160 0	9 8	9 8
Northern—																												
Rungpore	15 0	15 0	...	...	13 0	13 0	17 12	17 12	...	...	...	...	...	...	...	...	15 3	15 3	...	...	7 7	7 7	120 0	120 0	9 6*p*	9 6
Dinagepore	12 0	12 0	12 8	14 8	15 8	14 0	19 3	16 12	...	...	...	...	...	...	...	...	10 8	12 12	...	...	9 8	9 8	160 0	160 0	10 0	10 0
Jalpáiguri	10 0	10 0	16 0	16 0	11 0	11 0	16 0	15 0	...	...	...	...	...	...	...	...	11 0	10 0	...	...	9 0	11 0	128 0	128 0	9 0*q*	9 0
Darjeeling	10 0	10 0	10 0	10 0	5 0	5 0	11 0	12 0	...	...	...	...	14 0	14 0	...	...	10 0	10 0	20 0	20 0	8 0	8 0	120 0	120 0	... *r*	...
Orissa—																												
Pooree	10 8	10 8	...	...	11 13	10 8	17 1	15 12	...	...	...	...	...	...	...	...	13 2	14 7	...	...	13 2	13 2	80 0	80 0	11 13	11 13
Cuttack	11 13	11 13	...	...	11 13	10 8	21 0	18 6	...	...	...	...	...	...	...	...	17 1	17 1	...	...	17 11	17 1	80 0	80 0	11 0	11 0
Balasore	13 0	12 0	13 0	13 0	12 0	12 0	22 0	18 0	...	...	...	...	...	...	...	...	12 0	12 0	...	...	12 0	12 0	140 0	140 0	9 8*s*	9 8
Chota-Nagpur—																												
Singbhoom	10 0	11 0	20 0	20 0	16 0	16 0	20 0	20 0	...	...	...	...	...	...	...	...	12 0	14 0	...	...	15 0	16 0	260 0	260 0	7 0	7 0
Manbhoom	10 8	10 0	...	...	12 0	13 0	21 0	20 0	...	...	...	...	...	...	...	...	13 5	13 5	25 0	24 0	16 8	18 0	280 0	280 0	9 2*t*	9 2
Lohardugga	12 0	11 8	‡	‡	13 0	14 0	17 0	17 8	...	...	...	...	‡	36 0	...	...	14 8	12 0	‡	19 8	16 8	‡	140 0	140 0	8 8	8 8
Hazáribágh	12 0	12 0	12 0	12 0	8 0	7 0	17 0	16 0	¶	¶	¶	¶	26 0	23 0	¶	¶	14 0	14 0	20 0	18 0	15 0	16 0	320 0	320 0	8 0	8 0

* None in market. ‡ Not available. § No sale. ¶ Not procurable.

a In sub-divisions retail prices of salt per rupee are :—Patuakhali 8 sers and Perozepore 9 sers.
b At Panchgachia in Fenny sub-division retail price of salt 8 sers per rupee.
c At Cox's Bazar retail price of salt 8 sers per rupee.
d In sub-divisions retail prices of salt per rupee are :—Manickgunge 9 sers, Moonshigunge 8-14 sers, and Naraingunge 10 sers.
e In sub-divisions retail prices of salt per rupee are :—Kishoregunge, Jamalpore and Sherpore 8 sers, Attea 10 sers, and Netrokona 9 sers.
f In sub-divisions retail prices of salt per rupee are :—Satkhira 9-13 sers and Bogirhat 8 seers.
g In sub-divisions retail prices of salt per rupee are :—Baraset and Bassirhat 9 sers, Diamond Harbour (Kalpihat) 8 sers and Dum-Dum 10 sers.
h In sub-divisions retail prices of salt per rupee are :—Contai 10 sers, Tumlook 8 sers, and Ghattal 11-4 sers.
i At Jehanabad retail price of salt 10-7 sers per rupee.
j In sub-divisions retail prices of salt per rupee are :—Kooshtea, Chooadanga and Ranaghat 10 sers, Meherpore 10-8 sers.
k In sub-divisions retail prices of salt per rupee are :—Jhenidah 9 sers, Magoora 10 sers, Narail 7½ sers, and Bongong 10 sers.
l In sub-divisions retail prices of salt per rupee are :—Culna 10 sers, Cutwa 10-6 sers, and Raneegunge 11 sers.
m At Rampore Haut retail price of salt 10-8 sers per rupee.
n In sub-divisions retail prices of salt per rupee are :—Lalbagh 9 sers, Kandi, and Jungipore 10 sers.
o In sub-divisions retail price of salt per rupee are :—Natore 9-12 sers and Nowgong 8 sers.
p In sub-divisions retail prices of salt per rupee are :—Gaibanda 7-8 sers, Nilphamari 10 sers, and Kurigram 9 sers.
q Retail price of salt at Fallacotta in Alipore sub-division 8 sers per rupee.
r At Silliguri retail price of salt 8 sers per rupee.
s At Bhudruck retail price of salt 9 sers per rupee.
t At Govindpore retail price of salt 9 sers per rupee.

RETAIL PRICES FOR THE 2nd HALF OF NOVEMBER 1888—*continued.*

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or Cholum (*Sorghum vulgare*).		Bajra or Cumbu (*Pennisetum typhoideum*).		Marua or Ragi (*Eleusine coracana*).		Kangni or Kakun, Italian millet (*Setaria italica*).		Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar or Thur Cadjan Pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Bengal—*continued.*																										
Behar, south—																										
Monghyr	15 4	13 10	13 13	16 12	12 9	11 9	16 12	14 11	16 12	...	...	...	...	...	...	...	17 13	16 12	17 0	16 4	17 13	18 1	168 0	157 0	9 15a	9 15
Gya	13 8	13 8	15 4	15 0	9 8	10 6	14 0	12 0	...	...	...	...	...	...	15 4	15 0	16 0	15 0	...	...	18 0	17 0	200 0	200 0	9 0	9 0
Patna	16 8	16 0	21 0	18 0	12 0	12 0	16 8	15 6	...	...	...	...	23 0	24 0	13 0	...	19 0	18 0	21 0	20 8	20 8	22 0	160 0	170 0	9 12	10 0
Shahabad	14 8	14 8	18 0	19 0	10 8	10 8	14 13	14 8	19 0	18 8	...	...	...	20 0	...	...	17 8	18 8	...	...	13 8	13 0	160 0	160 0	10 0a	10 0
Behar, north—																										
Purneah	13 0	13 0	...	...	13 0	13 0	16 0	15 0	...	...	...	...	...	22 0	...	...	13 0	13 0	...	...	16 0	16 0	120 0	120 0	9 0	8 0
Bhágalpur	15 7	15 12	12 10	16 6	11 6	11 6	15 2	13 14	...	...	...	...	...	...	...	...	16 0	16 11	17 10	16 6	16 0	17 0	176 8	151 8	10 1	10 0
Durbhunga	13 4	12 8	19 0	18 4	12 4	11 0	16 6	14 8	...	17 8	...	...	22 0	20 8	16 8	...	16 8	15 8	19 12	16 12	20 4	17 8	160 0	160 0	11 0a	10 0
Mozufferpore	12 8	12 0	...	16 8	10 0	10 0	14 0	12 0	...	...	...	...	...	...	...	...	16 0	16 0	19 0	19 0	20 0	20 0	160 0	160 0	10 0a	10 0
Sarun	14 0	14 0	16 8	16 8	8 8	8 8	12 0	12 0	...	...	...	...	22 0	22 8	15 0	15 0	16 8	16 4	19 4	19 4	19 8	19 8	160 0	160 0	9 14	10 4
Chumparun	14 0	13 0	17 0	20 0	9 0	9 0	17 0	16 0	...	...	...	...	25 0	25 0	...	...	16 0	16 0	21 0	21 0	22 0	22 0	160 0	160 0	10 0y	10 0
N.-W. Provinces—																										
Eastern—																										
Mirzapur	12 8	12 8	17 0	16 0	8 0	8 0	12 8	12 0	18 0	18 0	15 0	16 0	16 0	16 0	14 0	14 0	16 0	16 0	16 0	16 0	17 0	16 0	100 0	100 0	9 8	9 8
Benares	13 13	13 0	17 1	16 0	11 6	10 5	15 11½	13 9	17 5½	16 13	16 13	17 5	17 5½	18 2	13 12	13 12	16 13	16 0	19 8	19 0	17 9½	17 5½	120 0	120 0	10 11	10 11
Ghazipur	14 3	14 3	18 0	18 0	7 2	7 2	11 9	11 9	21 14	18 0	15 7	15 7	20 9	20 9	15 7	15 7	17 6	17 6	18 0	18 0	17 6	17 6	154 8	154 8	9 10½	9 10
Jaunpur	13 0	13 0	17 0	17 0	7 0	7 0	14 0	14 0	...	...	...	...	19 0	19 0	...	...	21 0	21 0	...	...	18 0	18 0	140 0	140 0	9 0	9 0
Allahábad	12 8	12 0	17 0	16 0	8 0	8 0	13 8	12 0	22 0	...	16 0	16 0	...	...	...	...	16 4	16 0	16 0	...	14 0	14 0	130 0	120 0	10 0	10 0
Central—																										
Bánda	16 8	15 0	17 0	16 0	8 0	8 0	12 8	12 8	22 0	...	18 0	...	...	...	...	...	17 8	16 0	...	...	12 8	12 8	160 0	160 0	9 8	9 8
Fatehpur	13 8	13 4	16 0	15 0	12 0	11 0	13 0	12 0	19 0	...	16 8	...	...	...	...	...	15 8	15 0	...	...	19 12	19 4	160 0	160 0	10 0	10 0
Hamirpur	15 9	16 0	19 8	17 4	8 0	8 0	12 0	12 0	20 8	...	19 0	17 4	...	...	...	...	18 6	16 8	...	...	...	...	140 0	140 0	10 8	10 4
Jalaun	15 0	15 0	17 0	17 0	9 0	9 0	10 0	10 0	20 0	17 0	17 0	17 0	...	...	16 0	16 0	17 0	17 0	18 0	18 0	17 0	17 0	140 0	140 0	11 0	11 0
Cawnpore	15 0	15 0	18 0	18 0	9 0	9 0	13 0	13 0	21 0	21 0	19 0	19 0	20 0	20 0	18 8	18 8	17 12	17 12	21 0	21 0	21 0	21 0	130 0	130 0	12 0	12 0
Etáwah	15 4	14 8	19 0	18 8	6 4	6 0	12 4	11 8	19 0	16 0	18 4	16 4	16 8	18 0	14 4	15 0	20 4	19 8	20 0	20 0	22 8	21 0	120 0	120 0	11 0	11 0
Farukhabad	14 8	13 4	18 8	18 0	6 8	7 0	10 0	10 8	...	...	16 0	15 8	...	...	23 0	23 0	19 8	19 8	19 0	18 12	20 0	20 0	140 0	140 0	10 12	11 0
Mainpuri	15 2	14 10	18 6	18 12	4 12	4 8	14 0	9 8	16 8	...	17 0	16 12	...	...	...	...	16 0	13 8	19 12	19 8	16 0	16 8	160 0	160 0	10 6	11 2
Etah	16 0	14 12	20 12	19 0	8 8	8 4	13 12	13 0	18 12	...	17 8	17 8	...	...	16 0	16 0	24 0	24 0	22 0	21 0	16 8	15 8	120 0	120 0	11 4	11 0
Western—																										
Lalitpur	13 10	13 8	17 8	17 0	9 8	9 12	11 0	11 0	16 8	15 0	13 0	13 0	20 0	20 0	16 0	15 0	16 0	16 0	18 0	16 0	10 0	10 12	160 0	160 0	9 4	9 0
Jhánsi	14 2	13 12	19 0	19 0	7 8	7 8	11 8	11 8	...	...	15 0½	14 8	...	...	...	...	16 15	16 2	17 12	17 0	...	...	180 0	180 0	10 8	10 8
Agra	13 8	13 4	19 8	20 8	5 0	5 0	9 0	9 8	17 8	16 0	16 0	16 0	...	...	17 0	17 0	21 8	21 0	20 0	19 8	14 0	14 0	100 0	100 0	12 0	12 0
Muttra	14 0	14 0	21 0	21 0	7 8	7 8	11 8	11 8	20 0	20 0	17 0	17 0	...	...	12 0	12 0	22 0	22 0	21 0	21 0	23 0	23 0	120 0	120 0	11 8	11 8
Aligarh	14 8	14 2	21 4	21 4	5 8	5 8	11 8	10 4	22 0	17 2½	17 4	17 0	...	...	14 0	13 0	23 0	23 0	22 8	22 13	26 0	26 0	130 0	140 0	12 0	12 0
Bulandshahr	15 8	15 4	20 8	21 0	7 0	7 0	11 0	11 0	24 0	23 0	18 0	18 0	...	...	16 0	16 0	23 0	23 0	21 0	21 0	17 0	17 0	140 0	140 0	11 0	11 4
Meerut	15 0	14 4	20 8	20 8	6 0	6 0	13 0	12 0	18 8	21 0	17 0	17 8	14 0	14 0	14 0	14 0	21 9	21 8	18 8	19 0	21 0	21 0	100 0	95 0	11 4	11 4
Sub-montane—																										
Ballia	14 4	14 5	18 0	18 10	9 8	9 4	14 4	12 5	20 8	18 0	...	...	...	...	15 0	19 4	18 0	18 0	18 0	19 4	19 4	19 4	100 0	100 0	10 4	10 4
Azamgarh	13 4	12 8	15 14	15 8	10 5	10 5	...	...	...	...	...	...	...	...	...	...	16 8	...	20 10	19 3	13 4	13 4	177 8	177 8	9 13	9 13
Gorákhpur	13 8	13 0½	18 0	18 0	9 0	9 0	14 6½	14 14	...	...	...	...	21 9½	21 9½	19 13	19 13	17 1½	16 9½	19 13	19 13	20 11	19 5½	140 0	140 0	10 3	10 0
Basti	15 4	15 4	19 0	19 0	...	...	26 0	26 0	...	...	...	...	...	...	...	...	18 0	18 0	21 0	21 0	19 0	25 0	140 0	140 0	9 8	9 0
Sháhjahánpur	15 8	16 0	21 0	20 8	8 8	8 8	15 8	15 8	19 0	...	19 0	20 0	28 0	28 0	22 0	22 0	18 0	17 8	23 0	23 0	20 8	20 8	160 0	160 0	11 0	11 0
Budaun	15 4	15 0	18 8	18 0	6 0	6 0	14 8	9 8	...	...	17 8	18 0	...	...	...	...	18 8	18 0	20 0	19 4	20 8	20 0	192 0	192 0	11 4	11 4
Pilibhít	14 0	13 12	20 0	20 0	13 12	12 8	15 0	15 0	20 0	20 0	17 8	...	...	...	...	...	17 8	18 12	22 8	22 8	21 4	[illegible]	160 0	160 0	10 8	10 8

Bareilly	14 1	14 1	18 2	18 2	6 4	6 4	13 2	13 12	19 6	18 12	16 14	18 12	23 2	23 12	18 2	18 12	18 2	18 2	21 4	20 0	19 11	19 3	150 0	150 0	10 10	10 10
Moradabad	15 13	15 8	22 8	21 8	10 8	10 8	15 4	15 4	21 8	21 8	19 4	20 8	...	...	16 4	16 4	19 8	20 8	23 0	23 0	23 8	23 2	165 0	165 0	11 8	11 8
Tarái	17 8	17 8	27 8	27 8	9 8	8 12	15 0	15 0	25 0	27 8	20 0	20 0	...	...	30 0	30 0	17 8	18 2	26 4	27 8	22 8	22 8	100 0	100 0	10 0	10 0
Bijnor	15 12	15 12	21 6	21 10	7 14	7 14	13 8	13 8	...	...	18 0	18 0	...	...	...	...	20 4	19 2	...	22 8	...	...	135 0	135 0	11 0	11 0
Muzaffarnagar	15 6	14 13	23 2	22 0	6 9	6 9	12 10	12 9	22 0	22 0	17 10	17 10	17 10	17 10	16 8	16 8	22 8	21 8	22 0	22 0	14 5	14 5	132 0	132 0	11 4	11 4
Saháranpur	15 1	15 1	21 8	21 8	8 9½	8 9½	11 13	11 13	22 9	22 9	19 5½	19 5½	32 4	32 4	21 8	21 8	21 8†	21 8†	21 8	21 8	16 2†	16 2†	129 0	129 0	11 4½	11 4½
Dehra Dún	14 0	14 0	21 0	21 0	6 8	6 8	11 0	11 0	20 0	20 0	14 0	14 0	20 0	20 0	...	...	19 0	19 0	20 0	20 0	16 0	16 0	160 0	160 0	10 0	9 8
Kumaun	14 0	14 0	16 0	16 0	12 0	12 0	13 0	13 0	...	...	...	...	20 0	20 0	24 0	24 0	12 0†	12 0†	20 0	22 0	9 8‡	9 8‡	160 0	160 0	8 0	8 0
Garhwal	13 8	11 8	17 0	15 0	6 12	7 0	12 8	12 6	...	...	...	...	23 8	19 0	...	...	10 8	10 0	...	...	8 8	9 8	180 0	180 0	8 0	8 0
Oudh—																										
Southern—																										
Partabgarh	15 0	14 8	19 8	20 0	13 8	12 8	15 8	15 0	19 8	20 0	18 0	17 0	20 0	...	...	...	18 0	19 0	14 0	...	14 2	13 8	...	200 0	10 0	9 8
Sultánpur	14 8	14 8	19 0	19 0	9 0	9 0	15 8	15 8	19 0	16 0	16 0	16 0	40 0	40 0	20 0	20 0	20 0	20 8	16 0	16 0	20 8	20 8	160 0	160 0	10 8	10 8
Rae-Bareli	15 0	15 0	19 0	20 0	7 0	7 0	14 0	14 0	17 0	21 0	20 0	18 0	20 0	22 0	16 0	16 0	19 0	19 8	16 0	...	22 0	22 0	160 0	160 0	10 0	10 0
Unao	15 0	15 0	17 0	18 0	9 0	9 0	13 8	13 8	17 0	17 0	18 0	18 0	20 0	20 0	15 0	15 0	18 0	18 0	22 0	22 0	14 8	14 8	160 0	160 0	11 0	11 0
Lucknow	14 9	14 4	18 10	17 12	6 0	6 0	13 4	13 4	18 10	19 8	18 10	19 0	22 0	22 4	18 0	18 0	17 2	17 4	20 12	19 12	20 12	20 0	130 0	130 0	10 6	10 8
Hardoi	16 8	16 2	19 0	19 0	7 0	7 0	15 8	15 4	18 0	...	18 8	20 0	32 0	...	25 0	...	19 0	19 0	22 0	22 0	14 0	14 0	140 0	130 0	10 8	10 0
Northern—																										
Fyzabad	13 8	13 0	18 4	17 0	9 0	9 0	13 0	13 0	18 0	...	15 0	12 8	20 0	...	17 0	17 0	18 0	18 0	19 12	19 0	20 0	20 0	100 0	100 0	10 0	10 0
Barabanki	13 14	14 0	18 0	18 0	10 0	10 0	12 0	12 0	18 8	18 0	18 0	18 0	24 0	24 0	14 12	14 12	16 8	17 0	19 8	20 0	19 8	20 0	120 0	120 0	10 0	10 0
Gonda	14 8	14 8	18 4	18 4	11 12	12 4	13 0	14 0	19 8	19 8	18 8	17 8	22 0	20 0	14 0	16 0	19 12	19 12	22 8	23 8	20 0	20 0	200 0	200 0	10 12	10 12
Bahraich	14 8	14 8	22 0	22 0	12 0	12 0	14 8	14 8	24 0	22 0	18 0	16 0	32 0	32 0	14 0	14 0	21 0	22 0	25 0	25 0	22 0	22 0	130 0	140 0	10 0	10 0
Sitapur	16 12	16 4	22 8	22 0	8 0	8 0	14 0	14 0	24 0	...	21 8	21 0	29 0	...	24 0	23 0	22 0	21 0	27 0	24 0	23 0	22 0	160 0	160 0	10 8	10 8
Kheri	17 0	16 8	20 0	19 0	8 0	8 0	16 0	15 0	29 0	27 0	25 0	16 0	18 0	22 0	14 0	20 0	18 0	19 0	29 0	27 0	22 8	23 0	140 0	140 0	10 8	10 0
Rajputana—																										
Eastern—																										
Partábgarh	15 0	13 12	20 0	15 0	6 4	5 10	7 8	7 6	...	...	10 0	...	...	...	...	...	17 8	16 9	17 8	16 14	16 4	...	...	...	14 0	15 5
Bánswára	15 0	13 2	15 0	15 0	6 4	4 6	8 2	6 14	7 8	...	...	...	...	...	...	...	15 0	13 12	18 12	18 2	8 2	...	...	...	10 0	9 6
Meywar (Oodeypore)	10 8¾	9 13¼	14 1	12 8	7 0½	7 0½	7 13	7 13	9 6	9 6	10 15	10 2½	*Nil*	*Nil*	9 6	9 12¼	14 1	12 14¼	13 4½	11 11½	9 12¼	9 12¼	160 0	160 0	10 8¼	10 8¼
Sirohi	11 0	10 8	15 0	14 0	6 0	6 0	7 0	7 0	13 0	13 0	14 0	13 0	...	...	19 0	19 0	14 8	14 0	14 8	12 0	10 0	10 0	160 0	160 0	12 0	12 0
Erinpura	12 3	11 7	15 4	14 15	...	...	8 0	8 12	14 6	15 0	13 12	14 0	...	...	...	...	16 11	15 14	...	...	...	...	240 0	208 0	12 0	12 0
Ajmere	12 0	11 8	16 0	15 8	3 0	3 0	8 0	8 0	17 0	14 0	14 0	14 0	...	...	...	...	18 0	17 0	16 0	15 0	...	...	80 0	80 0	12 0	12 0
Abu	10 10	10 0	14 0	13 12	6 4	6 0	7 4	7 4	...	...	12 0	13 0	...	...	...	...	14 0	13 8	...	...	10 0	9 8	...	...	11 0	11 0
Kishengarh	14 0	12 12	17 12	16 0	9 0	9 0	10 0	10 0	17 8	16 0	14 4	14 0	...	...	...	...	18 0	16 12	16 0	15 0	...	...	...	...	13 0	13 0
Boondee	16 0	14 8	19 0	19 0	7 8	9 0	9 0	9 8	19 8	18 0	...	...	...	...	...	...	19 0	18 0	19 8	...	...	...	160 0	160 0	11 8	11 0
Kotah	15 0	14 8	14 0	14 0	7 0	7 0	8 0	9 0	18 0	16 0	12 0	10 0	...	...	...	...	17 0	16 0	16 0	14 0	11 0	11 0	240 0	240 0	10 0	10 0
Jhallawar	13 2	12 2½	11 15	10 15	7 5½	7 5½	9 6	9 6	15 4	...	11 9	10 5	...	...	11 1	11 1	14 13	12 15	16 5	14 6	7 13½	7 13½	175 0	175 0	10 3	10 3
Tonk	14 1	13 13	20 6	19 12	8 10	8 8	9 13	9 8	20 12	18 4	18 5	18 0	...	...	...	...	21 11	20 8	19 9	...	...	...	100 0	100 0	11 10	11 12
Jeypore	14 0	14 4	20 0	19 12	4 12	4 12	8 0	8 0	17 8	17 0	16 0	16 4	...	...	13 0	13 0	18-8 to 20 0	15-0 to 19 8	20 0	19 8	21 0	21 0	115 0	120 0	12 0	12 0
Kerauli	16 4	15 10	21 14	21 14	10 0	10 0	12 8	11 4	18 12	20 0	18 2	18 2	...	...	11 12	13 12	21 14	21 14	...	...	25 0	25 0	200 0	200 0	11 4	10 15
Dholpur	14 6	14 1	22 4	21 12	10 2	10 2	13 8	12 10	20 7	18 0	18 9	18 0	...	...	13 8	13 8	22 1	21 11	...	...	25 12	25 14	90 0	90 0	11 4	11 4
Bhartpur	14 14	14 14	21 14	21 4	7 12	7 12	9 8	9 8	22 0	21 12	16 4	18 8	...	...	11 12	11 0	23 0	22 4	20 4	20 0	22 2	22 0	180 0	220 0	11 8	11 8
Alwar	16 12	16 5	22 10	22 7	8 0	8 0	10 0	10 0	25 9	22 2	18 6	18 8	...	...	14 8	14 8	23 2	22 12	22 14	20 13	31 0	31 0	200 0	200 0	12 12	12 12
Deoli Cantonment	13 9	12 12	18 1	16 2½	4 0	4 0	7 0	9 0	14 0	13 8	15 8	14 10	...	...	...	...	18 7½	16 14½	...	...	...	...	230 0	230 0	11 4	11 4
Nasirabad Cantonment	13 5¼	13 0	17 12¼	17 0	7 0	7 0	8 0	8 0	15 9½	15 0	14 7	14 0	...	...	12 0	12 0	18 8½	17 9	15 14	16 0	11 15¼	11 8	90 0	90 0	12 4	12 4
Hilly Tracts of Meywar	10 8	10 0	16 0	13 0	...	...	8 0	7 8	...	...	...	...	...	...	...	...	12 0	12 0	17 0	15 0	...	...	§	§	9 0	9 0
Bálmer	10 9	9 6	...	...	5 0	5 0	6 8	6 8	...	...	12 3	12 3	...	...	...	...	9 12	9 12	...	...	...	...	260 0	260 0	13 0	13 0
Anádra	11 6	11 0	15 0	15 0	6 0	6 0	8 0	8 0	...	...	14 0	13 8	...	...	...	...	15 0	14 8	14 5½	14 0	10 12	10 12	...	...	12 0	12 0
Shahpura	12 12	12 4	15 12	15 0	7 0	7 0	9 4	9 8	13 8	12 0	11 8	11 0	...	...	...	...	16 0	16 0	14 12	14 8	...	...	160 0	160 0	11 12	11 8
Western—																										
Jodhpur	11 9	11 4	15 0	13 12	6 4	6 4	8 2	7 8	12 8	13 12	11 14	12 8	...	...	...	...	16 4	15 0	11 4	12 8	...	...	...	...	13 7	13 12
Jaisulmer	9 12	9 12	...	...	7 10	7 6	9 4	8 12	12 4	10 6	10 6	9 10	...	...	...	...	9 12	9 6	...	...	...	...	...	...	21 0	21 0
Bickanir	11 8	11 3¾	...	...	3 2	3 2	6 11	6 11	...	...	12 8	13 1	...	...	...	...	16 0	16 5¼	...	...	8 0	8 0	100 0	100 0	13 4	13 4
Central India—																										
Indore	13 8	12 8	13 0	13 0	7 8	7 8	10 0	9 0	16 8	15 0	15 8	14 0	*	...	*	...	16 0	16 0	22 0	18 0	14 12	14 2	120 0	120 0	10 4	10 4
Nimach Cantonment	12 4	11 14½	19 3	18 2	7 0	7 0	9 0	9 0	17 4½	16 0	15 0	14 1	...	...	...	...	18 2	17 4	18 6½	16 12	11 0	11 0	180 0	180 0	12 0	12 0
Baghelkhand (Satna)	16 12	15 12	21 8	21 4	8 0	8 0	15 0	15 0	18 0	...	16 8	...	*	...	*	...	18 0	17 0	*	...	20 8	20 0	160 0	160 0	10 8	10 8
Goona	14 8	14 8	15 0	...	7 12	7 12	8 0	8 0	*	...	*	...	*	...	*	...	17 0	17 0	17 8	18 0	11 8	12 0	200 0	200 0	10 0	10 0
Gwalior	11 12	11 7	16 5	16 1	7 12	7 10	8 6	8 7	14 2¼	13 10	13 12	13 10	*	...	9 1	9 1	17 1	16 15	14 8	14 8	19 4	19 0	126 14	126 14	10 0	10 0

* No sale. † For unhusked grain. ‡ For husked grain. § Six pies per bundle. ¶ Eight pies per bundle.

u In sub divisions retail prices of salt per rupee are :—Beguserai 9-4 sers, and Jamui 9 sers.
v In sub-divisions retail prices of salt per rupee are :—Buxar 10-4 sers, Bhaboua 9-8 sers, and Sasseram 10 sers.
w In sub-divisions retail prices of salt per rupee are :—Madhubani 9 sers, and Tajpore 10-8 sers.
x At Hajipore and Sitamarhi retail price of salt 10 sers per rupee.
y At Bettiah retail price of salt 10 sers per rupee.

RETAIL PRICES FOR THE 2nd HALF OF NOVEMBER 1888—*continued.*

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or Cholum (*Sorghum vulgare*).		Bajra or Cumbu (*Pennisetum typhoideum*).		Marua or Ragi (*Eleusine coracana*).		Kangni or Kakun, Italian millet (*setaria italica*).		Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar or Thur Cadjan Pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Punjab—																										
Southern—																										
Hissar	16 0	16 0	21 0	21 0	...	...	10 0	10 0	21 0	20 0	17 0	17 0	...	...	...	...	23 0	22 0	18 0	18 0	...	...	90 0	85 0	11 0	11 0
Ferozepore	16 0	15 0	23 0	21 0	...	...	10 0	8 0	23 0	20 0	19 0	...	...	...	20 0	20 0	22 0	21 0	22 0	22 0	12 0	12 0	100 0	100 0	12 8	12 8
Montgomery	15 0	15 0	21 0	21 0	...	...	9 0	9 0	19 0	16 0	15 0	15 0	...	...	20 0	16 0	20 0	21 0	17 0	16 0	12 0	12 0	200 0	200 0	12 0	11 0
Central—																										
Gurgaon	16 0	16 0	22 0	22 0	...	...	...	...	22 0	22 0	18 0	19 0	...	...	...	...	23 0	22 0	...	...	...	22 0	130 0	130 0	...	...
Delhi	15 0	14 0	21 0	20 0	...	...	12 0	12 0	18 0	18 0	16 0	16 0	...	...	14 0	14 0	22 0	21 0	20 0	19 0	21 0	20 0	70 0	70 0	11 0	11 0
Rohtak	16 0	16 0	22 0	21 0	...	...	11 0	11 0	24 0	22 0	20 0	19 0	...	...	...	...	25 0	24 0	18 0	18 0	20 0	20 0	120 0	120 0	11 0	11 0
Karnál	16 0	16 0	24 0	24 0	...	...	12 0	12 0	24 0	20 0	16 0	18 0	22 0	22 0	17 0	17 0	25 0	25 0	24 0	24 0	22 0	22 0	120 0	120 0	10 0	10 0
Lahore	15 0	15 0	22 0	22 0	...	...	8 0	8 0	25 0	22 0	14 0	14 0	...	...	20 0	20 0	21 0	21 0	21 0	20 0	12 0	12 0	110 0	110 0	12 0	12 0
Sub-montane—																										
Umballa	19 0	18 0	24 0	24 0	...	...	12 0	12 0	24 0	24 0	16 0	16 0	24 0	24 0	10 0	10 0	26 0	26 0	23 0	23 0	18 0	18 0	130 0	130 0	12 0	12 0
Ludhiána	19 0	18 0	26 0	25 0	...	...	11 0	11 0	25 0	24 0	22 0	22 0	...	...	20 0	20 0	25 0	23 0	25 0	22 0	14 0	13 0	110 0	110 0	12 8	12 8
Jullundur	17 0	17 0	23 0	20 0	...	...	8 0	8 0	24 0	24 0	18 0	18 0	...	...	20 0	20 0	22 0	22 0	24 0	24 0	...	...	110 0	100 0	12 8	12 8
Hoshiárpur	18 0	18 0	21 0	20 0	...	...	11 0	11 0	24 0	24 0	17 0	16 0	13 0	13 0	16 0	16 0	21 0	21 0	22 0	22 0	16 0	16 0	110 0	110 0	13 0	13 0
Gurdáspur	17 0	17 0	22 0	22 0	...	...	12 0	12 0	22 0	22 0	14 0	14 0	...	...	12 0	12 0	19 0	18 0	22 0	22 0	8 0	8 0	120 0	120 0	13 0	13 0
Amritsar	17 0	16 0	23 0	23 0	...	...	10 0	11 0	23 0	22 0	18 0	17 0	...	...	19 0	20 0	22 0	21 0	22 0	22 0	...	...	90 0	90 0	13 0	13 0
Hills—																										
Simla	14 0	13 0	14 0	14 0	...	...	8 0	8 0	14 0	14 0	14 0	14 0	16 0	16 0	8 0	8 0	17 0	17 0	18 0	17 0	...	...	65 0	65 0	8 0	8 0
Kángra	13 0	13 0	16 0	16 0	...	...	10 0	10 0	13 0	12 0	10 0	9 0	22 0	22 0	8 0	8 0	15 0	15 0	16 0	15 0	12 0	11 0	100 0	100 0	10 0	10 0
North-western—																										
Siálkote	17 0	17 0	24 0	24 0	...	...	12 0	11 0	23 0	23 0	21 0	20 0	...	...	35 0	25 0	22 0	23 0	21 0	21 0	12 0	12 0	160 0	160 0	13 0	13 0
Gujránwála	16 0	16 0	23 0	23 0	...	...	11 0	10 0	20 0	20 0	12 0	12 0	...	...	10 0	10 0	20 0	19 0	20 0	20 0	8 0	8 0	90 0	90 0	13 0	13 0
Gujrát	16 0	16 0	21 0	20 0	...	...	9 0	9 0	22 0	21 0	19 0	19 0	...	...	12 0	12 0	19 0	19 0	19 0	19 0	11 0	11 0	120 0	120 0	13 0	13 0
Jheium	16 0	16 0	21 0	21 0	...	...	11 0	11 0	18 0	...	17 0	17 0	...	...	...	...	19 0	19 0	17 0	18 0	...	...	150 0	150 0	14 0	14 0
Ráwalpindi	15 0	14 0	20 0	20 0	...	...	9 0	10 0	22 0	22 0	16 0	17 0	...	...	16 0	16 0	19 0	19 0	17 0	17 0	22 0	16 0	80 0	90 0	13 8	13 8
Hazára	12 0	12 0	17 0	17 0	...	...	10 0	10 0	...	...	12 0	12 0	...	...	...	...	15 0	15 0	15 0	14 0	...	...	60 0	60 0	10 8	10 8
Peshawar	13 0	13 0	22 0	21 0	...	...	10 0	9 0	21 0	21 0	15 0	...	...	...	20 0	20 0	16 0	15 0	19 0	19 0	23 0	23 0	100 0	100 0	41 0	39 0
Kohát	11 0	12 0	18 0	19 0	...	...	11 0	11 0	15 0	15 0	16 0	16 0	...	...	...	15 0	15 0	15 0	17 0	16 0	...	...	100 0	160 0	55 0	55 0
Western—																										
Shahpur	16 0	16 0	20 0	20 0	...	...	9 0	9 0	22 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	10 0	10 0	240 0	240 0	13 0	13 0
Jhang	15 0	15 0	23 0	23 0	...	...	10 0	10 0	20 0	20 0	16 0	16 0	21 0	20 0	19 0	20 0	19 0	19 0	20 0	20 0	10 0	10 0	240 0	240 0	12 0	12 0
Mooltan	13 0	13 0	21 0	21 0	...	...	10 0	10 0	20 0	19 0	18 0	18 0	...	...	26 0	24 0	17 0	17 0	17 0	17 0	...	...	100 0	100 0	13 0	13 0
Bannu	15 0	15 0	21 0	22 0	...	...	9 0	10 0	21 0	22 0	16 0	17 0	8 0	8 0	8 0	8 0	18 0	17 0	20 0	21 0	11 0	10 0	60 0	60 0	40 0	40 0
D. I. Khán	13 0	13 0	23 0	22 0	...	...	8 0	8 0	20 0	19 0	17 0	16 0	15 0	15 0	5 0	5 0	17 0	16 0	12 0	12 0	...	...	112 0	112 0	42 0	43 0
Muzaffargarh	14 0	14 0	20 0	20 0	...	...	12 0	12 0	16 0	16 0	16 0	17 0	...	...	...	...	16 0	16 0	...	...	12 0	11 0	110 0	110 0	12 0	11 0
D. G. Khán	15 0	14 0	21 0	21 0	...	...	10 0	10 0	21 0	21 0	18 0	20 0	10 0	10 0	12 0	12 0	16 0	16 0	...	...	...	...	75 0	75 0	27 8	25 0
Sind and Baluchistan—																										
Karáchi	11 8	11 0	18 0	18 0	8 0	7 8	10 0	10 0	15 0	18 0	12 8	12 0	*	*	*	*	14 8	14 0	14 0	14 0	7 0	7 0	90 0	90 0	14 0	14 0
Hyderabad (Gidu Bandar)	11 0	10 8	17 8	16 8	7 8	7 8	9 8	9 8	17 8	15 0	15 0	13 8	...	...	...	...	12 8	12 8	...	...	...	...	140 0	160 0	11 8	11 0
Thar and Párkar (Umarkot)	12 0	11 0	...	...	...	12 0	11 0	12 0	...	...	12 0	12 0	...	...	...	...	...	...	...	...	...	...	120 0	160 0	12 0	12 0
Sukkur	13 0	12 0	18 0	17 0	8 0	9 0	12 0	12 0	19 0	18 0	19 0	16 0	...	...	...	...	16 0	16 0	...	...	11 0	11 0	120 0	120 0	12 8	12 8
Shikárpur	11 0	11 4	15 8	15 8	7 12	7 12	8 8	8 8	18 0	16 8	19 0	18 0	...	...	...	...	14 8	14 0	...	...	10 0	10 8	140 0	140 0	11 8	11 8
Upper Sind Frontier	12 4	11 12	15 0	15 0	8 0	9 0	10 0	10 0	19 0	20 0	19 0	17 0	...	...	...	...	16 0	14 8	...	...	12 4	10 8	160 0	160 0	11 0	11 0
Quetta	12 8	12 8	12 12	13 0	5 0	5 0	8 1¼	7 10¾	15 8	14 4	...	...	...	...	...	...	12 0	11 12	13 0	12 8	...	...	64 0	64 0	9 0	8 0

Konkan—																												
Karwar	10 0½	10 0½	...	...	7 0	7 0	12 0	12 0	18 0	18 0	16 0	16 0	24 0	24 0	12 0	12 0	12 0½	12 0	...	...	9 0	10 0	213 5	213 5	11 0	11 0
Ratnágiri	9 4	9 4	...	...	9 2	10 0	10 5	10 5	15 5	14 2	11 5	12 4	15 2	15 2	...	...	12 4	12 4	...	...	9 4	9 4	135 0	135 0	10 5½	10 5½
Colába (Alibág)	...	...	...	...	...	...	11 4	11 4	...	...	...	...	...	...	...	...	...	...	...	...	7 0	7 0	90 0	90 0	...	...
Bombay	8 15	9 10	17 0	17 0	6 3	6 3	9 13	9 11	16 10	13 10	12 1	12 2	15 14	15 9	13 12	13 12	13 6	13 6	16 8	16 8	6 14	7 3	67 1	67 1	10 1	9 3
Tanna (Salsette)	8 0	8 0	...	...	7 3	7 3	9 7	9 7	12 0	12 0	11 4	11 4	...	...	...	...	12 5	12 5	...	...	6 7	6 7	71 2	71 2	12 4	12 4
Deccan—																												
Dharwar (Hubli)	15 0	15 0	...	...	10 0	10 0	11 0	11 0	23 0	23 0	23 0	23 0	31 0	31 0	...	...	14 0	14 0	...	...	12 0	12 0	80 0	80 0	9 0	9 0
Belgaum	15 0	15 0	...	...	11 0	10 8	11 8	11 0	21 0	20 0	18 0	18 0	27 0	26 0	19 0	18 0	14 0	15 0	...	...	11 0	12 0	67 0	67 0	11 8	11 8
Satara	10 11	10 11	13 0	13 0	8 3	8 3	10 0	10 0	13 5	13 5	12 5	12 5	16 5	16 5	18 3	18 3	16 4	16 4	19 2	19 2	16 8	16 8	97 1	97 1	11 10	11 10
Sholápur	13 9	12 11	17 6	15 15	8 1	7 9	10 0	9 7	19 13	16 13	18 13	16 8	...	...	...	...	15 8	15 8	...	...	13 5	13 5	80 0	80 0	11 8	11 8
Bijápur	13 5	13 5	10 4	10 4	7 3	7 3	9 15	9 15	17 14	16 1	16 3	14 5	...	...	...	...	14 14	14 14	...	...	10 2	10 2	80 0	80 0	9 10	9 10
Poona (City)	10 6	10 6	10 3	10 3	8 9	8 9	9 13	9 13	14 2	13 1	12 10	11 8	16 6	16 6	...	...	13 13	12 10	...	...	10 2	10 2	60 13	60 13	11 2	11 2
Khandesh—																												
Ahmadnagar	12 8	12 8	...	...	8 0	8 0	9 1	9 1	14 0	13 12	12 8	12 8	...	...	...	...	14 6	13 14	...	...	11 3	11 3	87 0	87 0	11 6	11 6
Násik	14 8	14 8	...	...	9 6	9 0	10 8	10 8	...	...	14 6	14 6	18 3	18 3	...	...	17 2	17 2	...	...	11 4	11 4	106 8	106 8	12 12	12 12
Khandesh (Dhulia)	13 12	13 12	...	...	7 8	7 8	9 6	9 6	15 3	17 3	13 9	13 9	...	...	12 10	12 11	14 5	15 3	...	...	9 10	9 10	106 0	106 0	10 8	9 10
Gujerat—																												
Surat	12 0	10 0	11 0	10 0	6 0	6 0	8 0	8 0	13 0	12 0	12 0	12 0	...	...	...	...	12 0	12 0	...	...	8 0	8 0	120 0	95 0	12 0	12 0
Broach	10 8	10 8	...	...	8 0	8 0	9 8	9 8	13 0	12 0	12 8	11 8	...	...	...	...	12 8	12 4	...	...	9 0	9 0	120 0	120 0	12 12	12 6
Kaira	11 6	10 0	16 0	12 12	7 10	6 11	9 6	9 6	16 0	14 8	14 8	12 12	16 13	15 4	...	...	12 13	12 4	...	...	11 0	10 0	90 0	90 0	13 5	13 5
Baroda Camp (Sadar Bazar)	8 9	8 9	13 2½	12 9	6 4½	6 4½	6 15	6 15	...	...	12 0	12 0	13 11	13 2½	...	...	10 13½	10 13½	...	...	9 2	9 2	80 0	80 0	10 13½	10 13½
Ahmedabad (Daskrohi)	10 8	10 0	12 8	15 0	6 0	6 0	8 0	8 0	13 0	12 8	13 8	13 0	...	...	...	...	14 0	15 0	...	...	10 0	10 0	80 0	80 0	13 8	13 8
Panch Mahals (Godhra)	9 0	8 7	...	...	8 0	7 5	9 0	9 7	13 4	13 7	12 1	12 2	16 0	16 0	...	...	14 2	15 7	14 0	14 2	10 0	9 4	160 0	160 0	11 2	11 2
Deesa Cantonment	11 8	11 0	12 0	12 0	7 0	6 8	7 13	7 8	10 8	10 3½	13 0	12 8	...	...	...	...	14 0	14 0	...	...	9 0	9 4	150 0	150 0	10 12	10 8
Kathiawar—																												
Rájkot	11 0	11 0	...	...	6 8	6 8	7 8	7 8	11 12	11 12	11 0	11 0	...	...	...	...	8 2	11 4	...	...	7 12	8 0	100 0	100 0	40 0	40 0
Central Provinces—																												
Western—																												
Nimár	13 8	13 8	...	...	7 8	7 8	11 7	10 8	13 8	14 9	...	...	...	...	...	...	14 3	14 3	...	...	10 11	10 11	120 0	120 0	10 13	10 13
Khandwa-Ásirgarh Cant.	13 0	12 12	...	...	9 0	9 0	11 0	11 0	14 10	14 0	13 10	14 0	...	...	13 0	13 0	14 8	14 8	...	...	9 5	9 0	160 0	160 0	10 0	10 * 0
Hoshangabad	13 8	13 0	...	...	6 0	6 0	8 0	7 0	16 0	...	...	...	...	...	...	...	17 0	17 0	...	...	9 0	10 0	80 0	80 0	9 0	9 0
Betul	13 9	13 9	...	...	9 9	9 9	10 0	10 0	17 7	17 7	...	...	...	...	...	...	18 4	18 4	...	...	11 6	11 6	320 0	320 0	7 9	7 9
Chhindwára	14 0	16 14	...	...	8 0	8 0	11 7	11 7	20 9	24 0	...	...	...	...	...	...	21 11	21 11	...	...	12 0	12 0	160 0	160 0	9 2	8 0
Nágpur	16 4	16 4	...	...	8 2	8 5	12 3	12 3	19 6	18 12	...	...	...	...	...	...	18 12	18 12	...	...	11 4	11 4	119 0	100 0	9 13	9 13
Wardha	17 2	17 2	...	...	8 0	10 0	11 7	10 14	20 0	20 0	...	...	...	...	...	...	16 0	18 7	...	...	15 0	13 5	124 0	123 0	9 10	9 10
Central—																												
Narsinghpur	13 8	13 8	...	...	9 12	9 12	11 8	11 8	...	...	...	...	...	...	...	...	18 11	18 11	...	...	13 10	13 10	160 0	160 0	9 2	9 2
Saugor	14 13	14 3	...	...	7 15	6 15	8 10	7 15	...	...	...	...	...	...	...	...	17 1	16 12	...	...	9 8	9 8	140 0	140 0	...	8 8
Damoh	17 2	17 12	...	...	10 0	10 0	12 1	11 7	...	...	...	...	...	...	...	...	18 7	20 0	...	...	10 11	10 11	200 0	200 0	8 12	8 12
Jubbulpore	13 0	13 0	...	...	7 0	7 4	9 4	9 4	16 8	16 0	...	...	...	...	...	...	17 8	17 8	...	...	11 0	11 0	120 0	120 0	9 0	9 4
Mandla	18 0	17 8	...	...	9 0	10 0	12 0	12 0	...	...	...	...	...	...	...	...	22 0	25 0	...	...	10 0	10 0	256 0	256 0	9 0	9 0
Seoni	14 15	14 7	...	...	10 3	10 3	13 9	14 7	...	...	...	...	...	...	...	...	19 0	19 8	...	...	10 15	10 15	200 0	200 0	9 10	9 10
Bálághát	18 6	19 11	...	...	13 12	13 12	17 14	17 14	...	...	...	...	...	...	...	...	19 3	19 3	...	...	12 8	13 12	192 0	192 0	8 0	8 0
Bhandára	18 12	18 8	...	...	...	8 12	16 4	15 0	...	...	...	...	...	...	...	...	18 12	18 12	...	...	10 0	10 0	190 0	190 0	8 0	8 0
Chánda	18 10	16 3	...	...	...	...	14 7	14 7	21 5	20 3	...	...	...	...	...	...	19 3	19 3	...	...	10 6	10 6	400 0	400 0	9 0	9 0
Eastern—																												
Biláspur	16 11	16 11	...	...	9 0	9 0	13 8	13 8	...	...	...	...	...	...	...	...	11 3	11 3	...	...	10 14	10 14	64 0	64 0	7 1	7 2
Raipur	19 11	18 10	...	...	10 4	10 4	15 15	15 15	...	...	...	...	...	...	...	...	16 0	16 0	...	...	13 0	12 12	80 0	80 0	8 0	8 0
Sambalpur	14 0	14 0	...	...	12 4	12 4	17 8	14 0	...	...	...	...	...	...	...	...	13 8	13 8	...	...	10 8	10 0	160 0	160 0	8 12	8 12
Berar—																												
Buldána	16 0	16 0	...	...	8 0	8 0	10 0	10 0	17 0	17 0	17 0	17 0	...	...	...	...	19 0	18 0	...	...	12 0	12 0	†	†	9 0	9 0
Básim	16 1	16 12	...	...	7 8	7 8	9 5	9 5	17 7	17 10	15 0	15 0	...	...	...	...	19 14	18 13	...	...	12 0	12 0			9 8	9 0
Akola	15 0	15 0	...	...	7 0	6 8	8 8	8 0	16 0	16 0	15 8	13 0	...	...	...	...	17 0	17 0	...	...	15 0	15 0			10 0	9 0
Ellichpur	14 4	14 4	8 0	8 0	7 0	7 0	8 6	8 6	16 0	16 0	15 0	13 4	...	...	...	...	14 12	14 12	...	...	10 0	10 0			9 4	9 4
Amráoti	15 0	14 6	...	...	8 0	7 10	10 0	8 12	17 0	16 15	14 12	13 4	...	...	...	...	16 0	16 0	...	...	12 4	10 8			13 2	9 0
Wún	15 0	13 0	...	...	9 0	7 0	10 0	10 0	16 0	14 0	...	...	...	...	...	...	16 0	16 0	...	...	16 0	16 0			10 0	10 0
Nizam's Territories—																												
Secunderabad	12 11	11 1	...	...	7 2	6 12	10 3	9 13	17 12	15 8	17 12	14 7	...	...	...	...	13 3	11 15	...	...	11 4	10 8	130 0	130 0	8 12	8 12
Boláram	11 8	11 9	...	...	7 1	7 1	8 5	8 5	15 2	15 2	...	...	...	...	...	...	11 15	11 15	...	...	...	...	116 14	116 14	9 0	9 0
Chadarghat	10 0	10 0	...	...	6 0	7 0	8 0	8 8	18 0	14 0	18 0	15 0	...	...	...	...	13 8	13 0	...	...	...	...	120 0	120 0	9 8	9 12

* Not procurable.

† Firewood is sold by head-load, cart-load, and bullock-load.

RETAIL PRICES FOR THE 2nd HALF OF NOVEMBER 1888—*concluded*.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or Cholum (*Sorghum vulgare*).		Bajra or Cumbu (*Pennisetum typhoideum*).		Marua or Ragi (*Eleusine coracana*).		Kangni or Kakun, Italian millet (*Setaria italica*).		Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar or Thúr Cadjan Pea (*Cajanus indicus*).		‡Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Madras—																										
Malabar Coast—																										
Malabar	8 5	8 5	...	...	12 10	12 10	13 6	13 6	*	*	*	*	20 6	20 6	...	...	...	...	...	...	...	...	136 2	136 2	11 11	11 11
S. Canara	8 2	8 2	...	...	12 10	11 14	14 13	13 13	*	*	*	*	21 13	21 13	...	...	...	...	...	...	...	...	126 6	126 6	13 5	13 5
South, central—																										
Coimbatore	9 13	9 13	...	...	12 10	12 10	13 10	13 10	22 3	22 3	25 6	22 5	26 3	26 3	...	...	...	...	...	...	...	...	133 10	133 10	11 3	11 3
Nilgiris	8 8	8 8	...	...	9 10	9 10	10 6	10 6	20 13	20 13	16 13	15 6	19 6	19 6	...	...	...	...	...	...	...	...	161 13	161 13	9 3	9 3
Salem	10 3	10 3	...	...	12 3	12 3	13 3	13 3	24 10	24 10	22 2	22 2	29 2	29 2	...	...	...	...	...	...	...	...	186 10	186 10	13 8	13 8
Central—																										
Bellary	13 0	13 0	...	...	11 3	10 11	13 0	12 6	30 14	27 13	20 11	19 11	37 13	36 14	...	...	...	...	...	...	...	...	97 3	97 3	11 14	11 14
Anantapur	11 8	11 8	...	...	12 5	12 5	14 0	14 0	32 8	32 8	27 5	27 5	34 0	34 0	...	...	...	...	...	...	...	...	155 8	145 13	11 5	11 5
Cuddapah	12 2	12 2	...	...	12 6	11 2	14 2	12 14	23 11	19 13	26 2	29 11	30 0	33 0	...	...	...	...	...	...	...	...	140 0	140 0	12 10	12 10
Kurnool	11 6	10 3	...	...	11 6	10 11	12 3	11 13	21 14	22 10	21 5	21 5	*	*	...	...	...	...	...	...	...	...	124 10	124 10	11 8	11 14
East Coast, north—																										
Ganjam	8 2	10 5	...	...	12 3	10 8	13 0	11 6	*	*	*	*	20 8	20 8	...	...	...	...	...	...	...	...	194 6	194 6	11 3	11 3
Vizagapatam	11 0	10 0	...	...	9 0	8 6	10 3	9 0	20 0	16 3	17 13	17 13	18 3	16 3	...	...	...	...	...	...	...	...	116 10	116 10	11 11	10 8
Godávari	10 13	9 14	...	...	12 14	11 14	14 0	13 0	23 0	19 3	21 2	17 10	25 8	21 13	...	...	...	...	...	...	...	...	243 0	243 0	12 0	12 0
East Coast, central—																										
Kistna	10 6	8 14	...	...	13 2	12 10	14 0	13 3	22 2	17 14	*	*	16 6	17 14	...	...	...	...	...	...	...	...	170 2	157 14	13 3	12 10
Nellore	9 14	9 14	...	...	12 14	12 14	14 0	14 0	22 2	22 2	20 14	19 2	24 10	21 13	...	...	...	...	...	...	...	...	93 5	93 5	11 11	11 11
East Coast, south—																										
Madras	10 10	10 10	...	...	11 10	11 5	13 3	12 11	*	*	*	*	26 2	25 14	...	...	...	...	...	...	...	...	89 14	89 14	12 0	11 5
Chingleput	*	*	...	...	13 2	13 8	14 11	15 2	*	*	17 3	17 3	24 11	24 11	...	...	...	...	...	...	...	...	122 8	122 8	11 3	10 14
N. Arcot	8 14	8 14	...	...	13 2	12 3	14 2	14 2	*	*	*	*	34 3	32 8	...	...	...	...	...	...	...	...	194 6	194 6	11 5	10 5
S. Arcot	8 3	8 10	...	...	13 8	13 14	14 0	14 14	20 3	*	26 14	27 11	26 3	27 13	...	...	...	...	...	...	...	...	209 0	209 0	10 13	10 13
Tanjore	8 2	8 2	...	...	12 8	13 11	15 0	15 8	*	*	29 6	28 5	29 6	27 14	...	...	...	...	...	...	...	...	166 3	166 3	12 14	12 14
Trichinopoly	8 10	8 5	...	...	11 8	11 8	12 0	12 0	*	22 6	22 3	22 3	23 10	23 10	...	...	...	...	...	...	...	...	143 6	143 6	12 10	12 10
Southern—																										
Tinnevelly	9 14	9 14	...	...	11 2	11 2	12 0	12 13	*	*	*	*	*	*	...	...	...	...	...	...	...	...	52 8	52 8	14 13	14 13
Madura	8 10	8 10	...	...	11 13	12 3	12 5	12 11	22 11	24 5	23 8	23 8	24 13	24 13	...	...	...	...	...	...	...	...	131 3	131 3	13 5	13 10
Mysore—																										
Mysore	10 8	10 8	10 0	10 0	10 0	10 0	11 0	11 0	30 0	30 0	21 0	21 0	28 0	28 0	12 0	12 0	12 0	12 0	...	...	13 0	13 0	81 0	81 0	8 0	8 0
Bangalore	10 0	10 0	10 8	10 8	9 8	9 8	10 8	10 8	21 0	21 0	...	...	32 0	32 0	...	...	10 0	10 8	...	...	15 8	15 8	84 0	84 0	10 0	9 0
Kolar	10 0	10 8	9 4	10 0	10 4	12 0	12 8	13 0	26 0	28 0	...	...	39 0	36 0	...	...	10 0	10 0	...	...	15 0	15 0	144 0	132 0	8 8	8 0*
Túmkur	11 0	11 0	10 8	11 0	11 0	12 0	12 0	13 0	...	...	...	...	48 0	40 0	...	...	13 0	10 0	...	...	18 0	16 0	340 0	340 0	9 8	9 0
Hassan	...	...	10 0	11 0	12 0	12 0	14 0	14 0	...	...	...	...	40 0	40 0	...	...	12 0	12 0	...	...	13 0	12 0	96 0	96 0	7 0	8 0
Kadur	10 0	10 0	11 0	11 0	16 0	16 0	19 0	19 0	...	...	...	...	48 0	48 0	...	...	14 0	14 0	...	...	10 0	10 0	320 0	320 0	8 0	8 0
Shimoga	10 8	11 9	...	...	10 8	12 10	14 11	15 13	52 8	31 8	...	...	53 9	53 10	...	...	12 5	14 3	...	...	...	...	480 0	480 0	8 6	7 6
Chitaldrug	12 0	12 0	14 0	14 0	10 0	10 0	12 8	12 0	48 0	48 0	32 0	32 0	55 0	55 0	65 0	65 0	10 0	12 0	...	...	18 0	16 0	320 0	320 0	8 0	8 0
Coorg—																										
Coorg	9 0	8 8	8 0	7 8	13 8	11 0	16 0	14 0	...	...	...	...	34 0	32 0	...	...	22 8	21 0	...	...	...	...	110 0	110 0	8 0	8 8
Aden	8 0	8 0	...	...	6 3	6 3	8 0	8 0	10 3	10 3	9 4	9 4	...	...	...	...	9 4	9 4	...	...	5 9	5 9	65 5	65 5	32 0	32 0

* Not sold.

DEPARTMENT OF FINANCE AND COMMERCE,
(*Statistical Branch*).

A. U. FANSHAWE,
Offg. Secretary to the Government of India.

Printed and published for the GOVERNMENT OF INDIA, *at the Office of the* SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA, *No. 8, Hastings Street, Calcutta.*

The Gazette of India.

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No. 2.} CALCUTTA, SATURDAY, JANUARY 12, 1889.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Department, Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Superintendent of Government Printing, and other Government Officers; Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor-General's Council assented to by the Governor-General:—
Nothing for Publication.

PART V.—Bills introduced into the Council of the Governor-General of India for making Laws and Regulations, or published under Rule 22:—
Nothing for Publication.

PART VI.—Abstract of the Proceedings of the Council of the Governor-General of India, assembled for the purpose of making Laws and Regulations:—
Nothing for Publication.

SUPPLEMENT No. 2.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Calcutta, the 10th January, 1889.

No. 25.—Mr. R. M. Towers has been permitted to resign Her Majesty's Bengal Civil Service, with effect from the 1st November, 1888.

The 11th January, 1889.

No. 30.—Sir Lepel H. Griffin, K.C.S.I., is permitted to resign Her Majesty's Bengal Civil Service, with effect from the 1st January, 1889.

MEDICAL.

The 9th January, 1889.

No. 15.—The services of Surgeon P. Mullane, M.D., Officiating Resident Surgeon, Eden Hospital, Calcutta, are, at his own request, replaced at the disposal of the Military Department.

ECCLESIASTICAL.

The 8th January, 1889.

No. 6.—Her Majesty's Secretary of State has permitted the Venerable B. T. Atlay, Archdeacon of Calcutta, to retire from the service, with effect from the 6th February, 1889.

No. 8.—The Reverend Herbert Taylor Ottley, has been appointed a Junior Chaplain on the Bengal (Calcutta) Ecclesiastical Establishment to fill an existing vacancy.

EDUCATION.

The 10th January, 1889.

No. 26.—The Governor-General in Council is pleased to direct that the Inspector of Schools, Assam, be in future designated "the Director of Public Instruction, Assam."

A. P. MACDONNELL,
Secretary to the Government of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATION.—PATENTS.

Calcutta, the 9th January, 1889.

No. 46 *P.*—Specifications of the undermentioned inventions have been filed, under the provisions of Act V of 1888, in the Office of the Secretary to the Government of India in the

SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 9th January, 1889.

No. 712.—Major A. W. Baird, R.E., Officiating Deputy Superintendent, 2nd grade, is appointed to officiate as Assistant Surveyor General at the Head-quarters Office in Calcutta, *vice* Colonel D. Macdonald, S.C., transferred to a field party, with effect from the date on which he takes over charge of the office.

H. R. THUILLIER, *Colonel, R.E.,*
Surveyor General of India.

TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 5th January, 1889.

No. 24.—Mr. H. S. Olphert, Assistant Superintendent, class VI, 1st grade, is allowed furlough for one year under Section 50 of the Civil Leave Code, with effect from the forenoon of the 26th December, 1888.

W. R. BROOKE,
Offg. Depy. Director General of Telegraphs.

The 8th January, 1889.

No. 25.—Offices reported opened and closed during the month of December, 1888:—

Name of Office.	Where situated.	Date.	REMARKS.
	Government Telegraph Offices.	1888.	
Bhutong (Field Office, Sikkim Expedition.)	.....	6th Dec.	Closed.
Bombay, Malabar Point.	Bombay . .	2nd ,,	Opened.
Firozabad . .	N.-W. Provinces.	24th ,,	Ditto.
Hlaindet . .	Upper Burma .	7th ,,	Re-opened.
Mach . . .	Baluchistan .	31st ,,	Closed.
Magyizouk . .	Upper Burma .	19th ,,	Ditto.
Partabgarh . .	Oudh . . .	15th ,,	Opened.
Pauk . . .	Upper Burma .	11th Nov.	Re-opened.
Rameswaram .	Madras Presdy. .	20th Dec.	Opened.
Rhenok Ridge (Field Office, Sikkim Expedition.)	.....	4th ,,	Ditto.
Sirhaul (Camp Office.)	Punjab . .	12th ,,	Closed.
Srirangam . .	Madras Presdy. .	26th ,,	Opened.
Sultanpur . .	Oudh . . .	4th ,,	Ditto.
	Railway Telegraph Offices.		
Chenab, East Bank.	Sind-Sagar State Ry.	1st Dec.	Re-opened.
Rajbandh . .	East Indian Ry. .	7th ,,	Opened.
Chorwad Road .	Junagarh-Veraval State Ry..	1st ,,	Ditto.
Keshad . .			
Lushala . .			
Malia . . .			
Shahpur . .			
Veraval . .			
Bomakul . .	H. H. the Nizam's Ry.	5th Aug.	Ditto.
Chintakoni . .			
Khummummeet .			
Papakapalli .			
Buch . . .	North-Western Ry.	31st Dec.	Closed.
Muzaffarabad Junction.			
Shershah Junction		31st ,,	Opened.
Pettaevaytalae .	South Indian Ry..	...	Ditto.

NOTE.—The name of the Postal Combined Telegraph Offices hitherto known as "Durbhunga Court," has been changed to "Lahiria" and the Office at Shahapur, Great Indian Peninsula Railway, to Assangaon, Great Indian Peninsula Railway.

C. H. REYNOLDS,
Officiating Director, Traffic Branch,
for *Director General of Telegraphs.*

AGENT TO THE GOVERNOR-GENERAL FOR CENTRAL INDIA.

NOTIFICATION.

Indore Residency, the 4th January, 1889.

No. 30.—Captain C. J. B. H. Dressner, Boundary Settlement Officer in Bundelkhand, availed himself, on the 17th October, 1888, of the sixty days' leave granted in Central India Agency Notification, No. 4114 of the 6th October, 1888, and returned from it on the 9th December, 1888.

The unexpired portion of his leave, *viz.*, six days, is cancelled.

By Order,
A. MARTINDALE,
First Asst. Agent to the Govr.-Genl., for Central India.

AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

NOTIFICATION.

Abu, the 5th January, 1889.

No. 29 G.—Kumar Luchmun Singh, Attaché to the Agent to the Governor-General in Rajputana, availed himself, on the forenoon of the 4th January, 1889, of the three months' privilege leave granted to him in this Office Notification, No. 5218, dated 24th December, 1888.

By Order,
E. A. FRASER, *Major,*
First Asst. to the Agent to the Govr.-Genl. in Rajputana.

RESIDENT IN MYSORE.

NOTIFICATION.

Bangalore, the 31st December, 1888.

No. 4421.—Mr. R. H. James, Amildar, Civil and Military Station, and Manager, Residency Press, is appointed Sub-Registrar, Civil and Military Station, without prejudice to his other duties.

By Order,
E. G. COLVIN,
Assistant to the Resident.

Report of a Deserter from the 2nd Battalion, Royal Lancaster Regiment of Foot, dated at Karachi, this 2nd day of January, 1889.

Number, Rank, and Name,—No. L.—469, Private Patrick Connolley.
Age,—24 years.
Size,—5 feet 4½ inches.
Colour of—
Complexion, fresh; Hair brown; Eyes, grey.
Date of Desertion,—27th December, 1888.
Place of Desertion,—Absented himself from Colaba Depôt, Bombay.
Date of Enlistment,—4th September, 1883.

At what place Enlisted,—Lancaster.
Parish and County in which Born,—Rockferry, Birkenhead.
Marks,—Scar, back of left wrist.
Trade,—Furnace-man.
Coat or Jacket,— } White clothing, Regimentals.
Waistcoat,— .
Breeches or Trowsers,— .
REMARKS,—
Under 3 years' service.

R. A. KNOX, *Lieut.-Colonel,*
Comdg. 2nd Battn., Royal Lancaster Regt.

Statement of the Affairs of the Bank of Bengal for the week ending 8th January, 1889.

LIABILITIES.	R	a.	p.	R	a.	p.
Capital paid-up				2,00,00,000	0	0
Reserve Fund				54,49,638	15	0
Public Deposits at Head Office	87,99,802	12	1	2,18,65,838	2	1
Public Deposits at Branches	1,30,66,035	6	0			
Other Deposits at Head Office and Branches				3,41,36,522	1	10
Bank Post Bills, &c.				4,88,098	0	2
Sundries				6,84,447	5	4
RUPEES				8,26,24,544	8	5

ASSETS.	R	a.	p.	R	a.	p.
Government Securities				31,18,222	12	0
Other authorised Investments				75,77,689	0	0
Loans on Government and other authorised Securities				1,21,73,380	12	0
Accounts of Credit on Government and other authorised Securities				85,91,053	2	7
Bills discounted and purchased				2,83,18,845	13	5
Balances with other Banks				10,20,059	15	2
Bullion				23,198	8	9
Dead Stock				11,03,155	4	5
Stamps				11,935	0	10
Sundries				4,13,915	12	10
				6,23,51,456	2	0
Cash and Currency Notes at Head Office	67,24,123	14	3	2,02,73,088	6	5
Cash and Currency Notes at Branches	1,35,48,964	8	2			
RUPEES				8,26,24,544	8	5

By Order of the Directors.

BANK OF BENGAL,
Calcutta, the 10th January, 1889.

R. L. BISS,
Chief Accountant.

W. D. CRUICKSHANK,
Secretary & Treasurer.

Rate for Demand Loans 9 per cent.

Percentage 35·4.

Statement of Silver Balance in the Calcutta Mint for the week ending 9th January, 1889.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 2nd January, 1889	5,03,526	
Value of Government silver in the Mint on the same date	6,90,522	
		11,94,048
ADD—		
Silver received by the Mint during the week on account of the Currency Department	2,09,743	
Ditto ditto Government	2,90,412	
		5,00,155
		16,94,203
DEDUCT—		
New coin paid to Reserve Treasury during the week	93,000	
Petty items issued for miscellaneous purposes	6,563	
		99,563
Balance on the evening of the 9th January, 1889		15,94,640
The Balance comprises—		
Silver held on account of the Currency Department	6,88,268	
Ditto ditto Government	9,06,372	
		15,94,640
There is in addition awaiting assay—		
Bullion belonging to Private Individuals	...	
Ditto ditto Government	...	
		...

R. V. RIDDELL, *Lieut.-Colonel, R.E.,*
Master of the Mint.

CALCUTTA MINT,
The 10th January, 1889.

DIRECTOR-GENERAL OF RAILWAYS.

NOTIFICATION.

Calcutta, the 5th January, 1889.

No. 2.—The undermentioned officers are transferred from the North-Western to the Oudh and Rohilkhund Railway:—

Mr. W. G. Allen, Executive Engineer, 3rd grade.

Mr. J. E. N. Boydell, Executive Engineer, 3rd grade.

Mr. G. P. Spooner, class III of the Superior Revenue Establishment of State Railways, Locomotive Department.

Mr. A. Peyton, class IV of the Superior Revenue Establishment of State Railways, Locomotive Department.

Mr. N. M. Carnell, class III of the Superior Revenue Establishment of State Railways, Traffic Department.

Mr. A. W. U. Pope, class III of the Superior Revenue Establishment of State Railways, Traffic Department.

Mr. G. S. E. Rice, class IV of the Superior Revenue Establishment of State Railways, Traffic Department.

L. CONWAY-GORDON,
Director-General.

POST OFFICE.

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E. HUTTON,

Presidency Postmaster, Calcutta.

The 12th January, 1889.

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Colombo	22nd "	Per P. & O. Str. *Chusan.*
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Presidency Postmaster, Calcutta.

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 12, 1889.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Abstract Statement of the Uncovenanted Service Family Pension Fund for the Fourth Quarter ending 30th April 1888, compared with the corresponding quarter of the year 1887.

PARTICULARS.	For the 4th quarter ending 30th April 1888.	For the 4th quarter ending 30th April 1887.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Balance at credit of the Fund on the Government books at the end of the previous quarters	99,71,838 0 3	96,48,843 12 10	3,22,994 3 5	.....
ADD—				
Subscriptions from February to April in the Widows' Fund	1,27,157 2 1	1,23,661 13 9	3,495 4 4	.....
Ditto ditto Children's Fund	84,910 6 9	83,382 2 9	1,528 4 0	.....
Charges, General, ditto on account of fine... ...	.....	2,349 0 6	.....	2,349 0 6
Entrance fees, &c., ditto	532 14 8	466 8 6	66 6 2	.....
Amount of fines imposed under Rule 40A	68 6 0	4 7 4	63 14 8	.....
Amount of interest received from Government of India ...	5,98,986 2 6	5,72,828 10 3	26,157 8 3	
Amount of pensions received with interest from Government of India for sums advanced to Widows and Orphans who came upon the Fund during the late mutiny of 1857, ...	2,651 7 9	2,454 8 0	196 15 9	.....
Amount of divisible surplus transferred to debit of a subscriber to the Widows' Fund	47 4 0	.....	47 4 0	.....
Ditto ditto ditto three subscribers to the Children's Fund	340 8 0	.....	340 8 0	.....
Total Receipts ...	8,14,694 3 [illegible]	7,85,147 3 1	31,896 1 2	2,349 0 6
GRAND TOTAL ...	1,07,86,532 4 0	1,04,33,990 15 11	3,54,890 4 7	2,349 0 6
DEDUCT—				
Pensions payable to incumbents in the Widows' Fund ...	94,904 8 6	93,897 13 0	1,006 11 6	.....
Ditto ditto Children's Fund ...	66,042 4 4	65,319 8 3	722 12 1	.....
Establishment, including office-rent and contingencies ...	8,697 9 7	8,927 7 11	.....	229 14 4
Loss by exchange on remittance to England	19,329 10 1	17,991 3 7	1,338 6 6	.....
Amount of fine written back and transferred	91 0 4	2,349 0 6	.....	2,258 0 2
Total Payments ...	1,89,065 0 10	1,88,485 1 3	3,067 14 1	2,487 14 6
Net balance in favour of the Fund	1,05,97,467 3 2	1,02,45,505 14 8	3,51,822 6 6	138 14 0
Proportion of divisible surplus payable to qualified subscribers ...	85,288 14 0	59,760 3 0	25,528 11 0	.....

	Widows' Fund.	Children's Fund.	Widows' Fund.	Children's Fund.	Widows' Fund.	Children's Fund.	Widows' Fund.	Children's Fund.
Number of subscribers	1,565	1,024	1,518	1,022	47	2	.....	...
Number of incumbents	451	675	451	670	.....	5	.....	...
Number of subscribers sharing divisible surplus	1,165	787	1,152	776	13	11	.....	...

	Rs. A. P.
Net increase in receipts	29,547 0 8
Ditto in payments	579 15 7
Ditto in balance	3,51,961 4 6

E. E.

H. RONALDSON, JAMES BELL, } *Auditors.*

Published by order of the Directors,

W. H. RYLAND, *Secretary.*

G. W. MACLEOD, *Accountant.*

UNCOVENANTED SERVICE FAMILY PENSION FUND OFFICE, the 31st December 1888.

UNCOVENANTED SERVICE FAMILY PENSION FUND.

NOTICE.

The Fifty-first Annual General Meeting of Subscribers of the above Institution will be held in the Town Hall, on Saturday, the 26th January, 1889, at 3 P.M., to receive the report of the Directors and to consider such other matters as may then be submitted.

By order of the Directors,

W. H. RYLAND,

Secretary.

CALCUTTA,
The 21st December, 1888.

PROMISSORY NOTES.

Lost or Stolen.

The Government Promissory Note, No. 039035—006168, of the 4 per cent. loan of 1854-55, for R1,000, originally standing in the name of Hurry Puddo Bandopadhia, Shama Puddo Bandopadhia, the proprietors, by whom it was never endorsed to any other person, having been stolen, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of a duplicate in favour of the proprietors. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

HURRY PUDDO BANDOPADHIA.
SHAMA PUDDO BANDOPADHIA.

Care of—

GOPAUL CHUNDER MITTER.
No. 3, Brindaban Mullick's 1st Lane,
Badoorbagan, Calcutta.

SUPPLEMENT TO

The Gazette of India.

No. 2.} CALCUTTA, SATURDAY, JANUARY 12, 1889.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The* SUPPLEMENT *and* PART VI *of the* GAZETTE *can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.*

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

SEPARATE REVENUE.

Post Office.

General matters.

ANNUAL REPORT ON THE POST OFFICE OF INDIA FOR THE YEAR 1887-88.

No. 185, dated Calcutta, the 10th January, 1889.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

Read—

The Annual Report on the Post Office of India for the year 1887-88.

RESOLUTION.—The year 1887-88 has been one of general progress in postal business, and the Report for that year, which was received in print on 15th December, illustrates how closely the work of the Post Office touches, at many points, the commercial life of the country. In Burma a marked advance has been made in placing the postal administration on a proper footing.

2. The new contract with the Peninsular and Oriental Steam Navigation Company for the mail service between the United Kingdom and India and China came into force from the beginning of February 1888. A saving of £65,000 has been effected in the total cost of this service, of which India will receive its appropriate share, probably about £18,000, and the contribution required to make up the deficiency in the cost of the European mail service was reduced from £68,000, the sum paid in the two preceding years, to £65,000 for 1887-88.

3. There was an increase of 14 millions in the number of articles issued for delivery. Newspapers and parcels have not actually fallen off in number, but show a tendency towards decrease; letters maintain their ordinary rate of increase, while postcards are constantly gaining a more important place in the correspondence of the country. The greatest increase was in the number of book-packets, but this, no doubt, was connected, to some extent, with the improper use of the value-payable post described in paragraph 42 of the Report. Nearly five million letters were registered, so that in seven years, since the registration fee was reduced, the number has nearly doubled, notwithstanding the fact that the progress of the money order system constantly tends to lessen the practice of sending remittances by registered letters, which formerly was one of the main reasons for the use of registration.

4. The funds of the District Post have been spent of late years largely on rural delivery, and the propriety of this policy, which has been approved in the past, can hardly be questioned when these funds are derived from cesses. It is clearly right that the provision of postal services for the agricultural population should be one of the objects on which money directly contributed by them should be spent.

5. More than 5½ million money orders were issued during the year, and the constant growth of the popularity of this branch of postal business is attended with evidence that the system is being used for the legitimate purpose of a Post Office money order system. The average value of each money order was R21-7-9, the lowest figure yet reached, and it is stated that more than half the money orders issued were for sums not in excess of R10. In the North-Western Provinces nearly 18 lakhs of revenue were paid by means of the special Revenue money orders, while in the Lower Provinces, to the whole of which the system was extended for the first time during the year, 2½ lakhs of revenue were paid by these orders. The Rent money order system has also commanded a large measure of success during the year, the first year of its general adoption, in the North-Western Provinces, and is to be introduced into the Lower Provinces. The reduction in the rates for telegraphic money orders led to an increase of business, and has evidently been appreciated in Burma. There was an increase in the sale of British Postal Notes, and it may be hoped that the measures now proposed to be taken will lead to a larger demand for them.

6. The business of the Post Office Savings Bank shows a considerable increase, but the amount at present invested in Government securities bears a very small proportion to the total balance at the credit of depositors' accounts.

7. As regards general matters, it is satisfactory to find that the result of calling public attention last year to the insecure and careless way of sending newspapers and packets through the post has been an improvement in this respect, and the whole section of the Report dealing with the work of Dead Letter Offices has been read with interest. The complaints regarding defective gum on postage stamps have received the attention of Government, and it is hoped that the representations made on the subject will lead to the removal of the defect in future supplies. The matter is one in which a good deal of public inconvenience in a small way has been caused.

8. The revenue and expenditure of the Post Office stand as under:—

	1886-87.	1887-88.
	R	R
Revenue	1,15,43,070	1,21,41,962
Expenditure	1,35,02,920	1,37,52,017
Deficit .	19,59,850	16,10,055

To this deficit should be added indirect expenditure connected with the Post Office which appears in the Finance and Revenue Accounts under other heads, while the charge on account of District Post establishments which is met from local cesses and contributions by Local Governments has to be excluded. The financial position, therefore, of the Post Office may be shown as follows, and it will be seen that the deficit has been reduced by a lakh and three quarters:—

	1886-87.	1887-88.
	R	R
Deficit according to statement XI of the Report (purely postal transactions including exchange)	19,59,850	16,10,055
Add—Indirect expenditure . . .	6,52,417	8,24,929
	26,12,267	24,34,984
Deduct—District post charges . . .	11,09,172	11,09,819
Resulting deficit .	15,03,095	13,25,165

This deficit includes the cost of maintaining the Post Office Savings Banks, but with regard to service postage it has to be said that there are good reasons why ordinary postage rates should not be charged on official correspondence in India, while the matter is not important financially, as no real question of revenue is involved. From a departmental point of view, however, it is natural and reasonable that full credit should be claimed for the services rendered to Government, if the results of the administration of the Post Office are to be compared on equal terms with the results of Post Office administration elsewhere.

9. The thanks of Government are due to Sir F. R. Hogg for the continued success of his administration of the Post Office, to Mr. Hynes, Deputy Postmaster General, Burma, and to the other officers whose special services have been brought to notice in paragraph 60 of the Report.

ORDER.—Ordered, that a copy of the foregoing Resolution be communicated to the Director General of the Post Office of India.

Ordered, also, that the Report and the Resolution be published in the *Gazette of India*.

A. U. FANSHAWE,
Offg. Secy. to the Govt. of India.

ANNUAL REPORT

ON

THE POST OFFICE OF INDIA

FOR THE YEAR

1887-88.

No. 6492, dated 27th November 1888.

From—A. U. FANSHAWE, ESQ., *Offg. Director General of the Post Office of India,*
To—*The Secretary to the Government of India, Department of Finance and Commerce.*

I have the honour to submit the Annual Report on the Post Office of India for the official year 1887-88.

2. The year was one of steady progress, on the whole, in all branches of Post Office business, and was specially marked by a large development of postal communications, chiefly in connection with Burma. As regards steam services,* the contract with the Asiatic Steam Navigation Company for the Port Blair service was renewed for five years with effect from the 1st January 1888, and the British India Steam Navigation Company doubled its steamers between Calcutta and Rangoon and the Coromandel coast and Rangoon. Arrangements have been made with the Company for the conveyance of mails by these subsidiary steamers with effect from the 1st February 1888, previous to which date the mails were carried free as a temporary measure, with the result that a regular semi-weekly mail service has been established between Calcutta and Rangoon, and a regular weekly mail service between Madras, the ports of the Northern Circars and Burma. In Burma itself there has been a marked advance in the postal administration with the more complete establishment of civil control over the upper portion of the province, though mail lines have still in some parts to be managed by the civil officers, and there were ten mail robberies during the year. In Bengal and the North-West Provinces the revenue and rent money order schemes made substantial progress, and a system of extending the hours of business at post offices was introduced with success, and is now being generally adopted. It may be mentioned as a special event that towards the close of the year a Field Post Office was organized for the Sikkim expedition, and a special mail line was opened through the Teesta Valley and across the Sikkim frontier. Principal events, Inland Post.

3. The principal events of the year, affecting the external relations of the Post Office, were shortly as follows:—The new contract with the Peninsular and Oriental Company came into force from the beginning of February 1888, and the first steamer under the new contract reached Bombay on the 20th February. The change in mail arrangements, to which it has given rise, will more properly fall within the scope of next year's report, but it may be mentioned that the most important of these will probably be the introduction of sea-sorting between Aden and Bombay, instead of between Port Said and Bombay. A saving of £95,000 Principal events, Foreign Post.

* A list of the principal steam services is given in a schedule at the end of the Report.

has been effected on the total cost of the India and China mail services, of which India will obtain its proportionate share, and the contract time between London and Bombay has been reduced from 17 days 15 hours 45 minutes to 16 days 16 hours. A reduction in the transit rates charged by France and Italy for the conveyance of the overland mails by special train service between Calais and Brindisi was negotiated during the year by the British Post Office, and came into force from the 1st January 1888, but will not lead to any change in the present postage rates from India to the United Kingdom, as, even after making allowance for India's share of the saving in the subsidy to the Peninsular and Oriental Company, there will be a serious deficiency on the overland mail service to be made good. It was stated in last year's report that the rates of postage between India and Ceylon by what is known as the land route and by Indian mail packets, had been reduced to ordinary inland rates. This change was introduced in Ceylon from 1st January 1887, but in India from the beginning of the official year now under report. As a small matter, a direct exchange of mails was arranged between part of Burma and Chiengmai in Siam in recognition of an informal exchange that had grown up, the ordinary route for correspondence for Siam being *viâ* Singapore. Under the head of the foreign parcel post there were no changes, but it may be mentioned that the entire parcel mail for the United Kingdom from India and Aden, consisting of 788 parcels of the aggregate declared value of £2,466-10-10, was lost in the wreck of the *Tasmania* off the coast of Corsica on the 17th April 1887. Some of the parcel boxes were subsequently got up from the wreck, and the parcels that had not been ruined by the sea-water were delivered, but 450 parcels were never recovered. The money-order exchange that had been established between India and Labuan in October 1885 was discontinued at the request of the Government of that Island.

Working of the P. and O. Contract.

4. For the first ten months of the year the old contract with the Peninsular and Oriental Company remained in force, according to which the outward mail steamer was due in Bombay on Tuesday of each week; and it was only for the last six mails of the year that a Monday arrival was obligatory under the new contract. But on no less than 44 occasions the steamer actually reached Bombay on Monday or earlier, and the Peninsular and Oriental Company has to be thanked for providing a substantially better service than required by the terms of their contract. Further details as to the working of the contract will be gathered from the following extract from the report of the Post Master General, Bombay:—

"The contract steamers of the Peninsular and Oriental Company arrived in Bombay behind contract time on four occasions. The *S.S. Nizam*, due on the 14th June 1887, did not arrive until Thursday, the 16th June, at 8-30 A.M., the delay being 1 day 20 hours 30 minutes. The vessel encountered a severe cyclone between Aden and Bombay and had to lie to out of the range of the cyclone. The same steamer was 3 hours 59 minutes behind contract time on the 29th November 1887, the delay on this occasion being due to the fact that the *S.S. Pekin* bringing the parcel mails from London was late. The *S.S. Mongolia*, due on Tuesday, the 24th January 1888, was 9 hours and 50 minutes behind contract time, owing to the detention of the steamer at Brindisi on account of the late arrival there of the mail train. The *S.S. Siam*, due on Monday the 5th March at 12 noon under the new contract, did not arrive until 4 P.M. the same day, this again being due to the late arrival of the mail train at Brindisi. On the other hand, the mail steamers arrived 37 times on Monday, although not due until Tuesday, except for the last six weeks of the year, six times on Sunday and once on Saturday. The average time occupied by the mails between London and Bombay was 16 days 15 hours outwards and 16 days 18 hours homewards.

It may be added here that the sum actually contributed by the Post Office during the year towards the annual deficiency that has to be made up by the United Kingdom and India was £65,000, as compared with £68,000 the sum paid in each of the two preceding years. This reduction is due to the fact that the new contract with the P. and O. Company, with the reduced subsidy, was in force for

the last two months of the year. The full reduction on account of the saving in the Company's subsidy will have effect from next year.

5. The administration of the department throughout the year under report was in the hands of Mr. Hogg, now Sir F. R. Hogg, K.C.IE., the permanent Director General of the Post Office. Charge of Post Office.

Section I.—Post Offices, Letter Boxes and Village Postmen.

6. Appendix I, of which an abstract is given in the margin, contains comparative statistics for the last two years regarding the number of post offices, letter boxes and village postmen. There has been a material increase on the whole, though less than during some years of late. The number of post offices has increased by 166, of which 17 were new offices of some little importance in Burma, while the rest were chiefly branch or village offices in the charge of schoolmasters, or other persons not regular servants of the post office. There is now a keen perception abroad in many parts of the country of the advantages of village post offices, and applications for their establishment are constantly received from the villagers themselves, many of which are the genuine expression of their wishes, although in some cases the local schoolmaster may be the moving spirit in the matter, with a view to obtain incidentally an addition to his own income. A special check on the revenue of these offices, even after they have been made permanent, has been in force for some years past, and it hardly ever happens that an office opened experimentally fails to pay its way. The chief increases in the number of these branch offices were as follows: 39 in Bombay, 33 in Bengal, 26 in the North-Western Provinces and in the Central Provinces, and 21 in Madras. As regards placing letter boxes much remains to be done, and in many parts of the country facilities for posting letters have not yet been extended to the rural population, the difficulty being to provide the agency for clearing letter boxes without a material addition to Post Office expenditure. In the same way there is still ample room for the further extension of rural delivery, if the necessary funds were available. In Madras and the North-Western Provinces the work of village postmen has received special attention during the year, and it is in this direction that the more immediate development of the Post Office is now required. It may be added, however, that during the last ten years the number of village postmen has been doubled. Post Office receptacles and rural delivery.

	Number at the close of 1886-87.	Number at the close of 1887-88.	Increase.
Post Offices	7,097	7,263	166
Letter Boxes	9,386	9,704	318
Village Postmen	4,455	4,725	270

Section II.—Postal Lines.

7. Appendix II contains statistics according to postal circles regarding the length of lines over which mails are conveyed by the various agencies used by the Post Office for this purpose. There has been an increase under every head as the marginal abstract will show, for which the extension of Postal communications.

Year.	Railway.	Mail cart, horse, and camel lines.	Runners or boats.	Steamer service, sea and river.	Total.
	Miles.	Miles.	Miles.	Miles.	Miles.
1886-87 . .	12,710	3,933	35,729	11,683	64,055
1887-88 . .	14,043	3,963	36,471	12,483	66,960
Increase .	1,333	30	742	800	2,905

postal communications in Burma is chiefly responsible. The increase in the railway mileage was due to the opening of a number of new sections of railway in various parts of the country, or to the utilization for the conveyance of mails of sections previously opened. The most important of these were the sections of the Southern Mahratta Railway from Dharwar to Belgaum, and from Koregaon to Belgaum, and the Portuguese Guaranteed Railway to Marmagoa in the Bombay Presidency; the line from Rindli to Quetta in Baluchistan; the section from Chaunra to Jhansi of the Indian Midland Railway in the North-Western Provinces; the section from Malakwal to Bhakkar of the North-Western Railway in the Punjab, and the sections from Guntakul to Nundyal of the Bellary-Kistna Railway, and from Nellore to Tirupati of the Cuddapah-Nellore Railway in Madras. This increase in the railway mileage led to the closing of the Satara to Belgaum section of the old Poona and Belgaum tonga service, and to the discontinuance of the horse post between Rindli and Quetta, but the introduction of horse services on the marginally-named lines in Burma more than counterbalances this, and accounts for the total increase under the second head in the abstract. The large increase under "Runners or boats" is also due chiefly to new lines in Burma, and the same thing is true of the increase under steamer mileage. Most of the steamer lines in Burma which have contributed to the increased mileage under this head, are not subsidized lines, but convey mails free of cost through the courtesy of the Irrawaddy Flotilla Company to which they belong.

Shwebo to Kyankinyang.
Shwebo to Tantabin.
Thabeit Kyno to Bernardmyo Moguk.
Mandalay to Maymyo.
Shwebo to Ngabintha.
Ngabintha to Yeu.
Alon to Myinmu.
Toungdwingyi to Natmauk.
Ynathit to Toungdwingyi.
Soon to Salin.

Section III.—Correspondence and Parcels.

General Results.

8. The estimated number of articles of all kinds including parcels that were issued for delivery during the year was 14 millions in excess of the number issued during the previous year. Statistics according to postal circles will be found in Appendix III, and a summary of the general results is given in the margin. The increase in all classes of correspondence, taken together, was common to every part of the Empire with the single exception of the postal circle comprising Sind and Baluchistan. In this circle a decrease on the whole of $7\frac{1}{2}$ per cent. is shown, and has been attributed to the completion during the year of various parts of the Sind-Pishin section of the North-Western Railway and the consequent diminution of the railway construction staff in Baluchistan. On the other hand, there was an extraordinary increase of $29\frac{1}{2}$ per cent. in the correspondence and parcels for Burma, which was chiefly due to the large number of troops in the country in August 1887, when the first week's enumeration of articles was made. The results, however, of the second week's enumeration made in February 1888, when most of the troops had been withdrawn, furnish evidence that, apart from this special cause of increase, a material development of correspondence is to be expected in Burma. Newspapers show an increase of one per cent. only. For several years after the introduction, in 1881, of the quarter-anna

Year.	Letters including Post-cards.	Newspapers.	Parcels.	Book and Pattern Packets.	Total.
	No.	No.	No.	No.	No.
1886-87 .	225,811,265	21,606,697	1,579,904	5,751,878	254,749,744
1887-88 .	238,692,376	21,832,775	1,621,418	6,739,658	268,886,227
Increase .	12,881,111	226,078	41,514	987,780	14,136,483
Percentage of increase.	5·70	1·05	2·63	17·17	5·55

postage rate for light newspapers the percentage of increase in the number of newspapers posted was very marked, but last year it fell suddenly, and during the year now under report it has diminished to one per cent. The discontinuance of two papers which had a very large circulation in Bengal is the immediate reason for this. The increase in the parcel traffic of the Post Office is also becoming more and more attenuated. Last year it stood at 7 per cent. and has now fallen to 2½ per cent. There was an actual decrease in the number of ordinary parcels and of insured parcels, and the increase of 2½ per cent, on the whole, was entirely due to an expansion of the value-payable parcel business. Book and pattern packets go on increasing in number, and in no other class of correspondence has the proportion of increase been so consistently high of late years. There was an increase of nearly a million in the total number of packets during the year, and the highest percentage of increase was under the head of value payable unregistered books.

Post-cards, paid, unpaid and registered letters.

9. Further details regarding letters and post-cards will be found in the table given in the margin. Nearly 76 million post-cards were issued for delivery during the year, being an increase of eight millions or 11·95 per cent. over the number of the previous year. Since post-cards were first introduced in 1881-82, the yearly increase has been regularly from eight to ten millions, and the proportion of post-cards to letters is already much higher in India than in the United Kingdom. At the same time there has been an increase of 3·16 per cent. in the number of letters on which postage was prepaid, which was about the normal rate of increase in letters before the introduction of post-cards. There has also been an increase of nearly two per cent. in the number of unpaid letters, though the tendency of late years has been generally towards a decrease, partly owing to the growing use of post-cards and embossed envelopes, and partly to the increasing confidence of the Native public in the Post Office. The total number of letters on which postage is not prepaid is still very large, and, notwithstanding the tendency already referred to, has for the last seven years never been much below 28 millions except in 1884-85. The proportion of such letters to the letters on which postage is prepaid varies very much, as might be expected, in different parts of the Empire, and stands highest in the provinces which have a large emigrant population or are still backward. In Behar and Oudh the unpaid letters are nearly half as many as the paid letters, while in Burma they are in the proportion of two-thirds to the paid letters. The percentage of increase in the number of registered letters is less than last year but about the same as in 1885-86. The registration fee was reduced from 4 annas to 2 annas in August 1881, and the reduction was followed by an increase of 19 per cent. in the registration work of 1881-82 over the results of the previous year. Since then the percentage of increase has varied between 9 and 5 per cent., and the total number of registered letters has now, after seven years, nearly reached five millions as compared with a total of two millions seven hundred thousand in the year preceding the reduction of the fee.

Year.	Post-cards.	Letters paid.	Letters unpaid.	Letters registered.	Total.
	No.	No.	No.	No.	No.
1886-87 . .	67,756,098	125,871,580	27,562,688	4,620,899	225,811,265
1887-88 .	75,855,590	129,853,689	28,098,537	4,884,560	238,692,376
Increase .	8,099,492	3,982,109	535,849	263,661	12,881,111
Percentage of increase.	11·95	3·16	1·94	5·71	5·70

10. The figures given in Appendix III include the foreign correspondence received in India for delivery, and a special table is given below showing separately the amount of correspondence in both directions between India and the United

Kingdom, and between India and foreign countries. It will be seen that there has been an increase of about 4½ per cent. in the letters and post-cards received from and sent to the United Kingdom, and that the totals on each side curiously approximate each other. In 1886-87 there was an unusual increase of 20 per cent. in the number of book packets received from the United Kingdom, and now a decrease of 6 per cent. has to be recorded, but the figures are still largely in excess of those of 1885-86. Enormous numbers of trade circulars are sent from the United Kingdom as book packets, and the discontinuance of this practice by a few firms, or the sudden resort to India as a new field for advertising, is sufficient to make a material difference in the figures under this head. As regards foreign correspondence with other countries, a very marked increase is shewn under every head in both directions. This is due to the fact that the statistics on which these returns are founded are only recorded at intervals of three years. The figures in the report for 1886-87 were those of May 1885, while the present figures are those of November 1887.

	Class.	Estimated aggregate number.		Percentage of		Remarks.
		1886-87.	1887-88.	Increase.	Decrease.	
Despatched from India to the United Kingdom.	Letters including post-cards	3,099,565	3,238,779	4·49		These figures are based on the monthly accounts between India and the United Kingdom.
	Newspapers	394,232	380,087	...	3·58	
	Books, &c.	744,372	718,081	...	3·53	
Received in India from the United Kingdom.	Letters including post-cards	2,991,707	3,127,302	4·53		
	Newspapers	2,725,925	2,779,875	1·97		
	Books, &c.	2,526,043	2,373,043	...	6·05	
Grand total of all correspondence exchanged with United Kingdom.	Letters including post-cards	6,091,272	6,366,081	4·51		
	Newspapers	3,120,157	3,159,962	1·27		
	Books, &c.	3,270,415	3,091,124	...	5·48	
Despatched from India to Foreign Countries other than United Kingdom.	Letters including post-cards	715,390	1,227,641	71·60		The corresponding figures shown in the report for the year 1886-87 were based on statistics taken according to Union rules in May 1885, the figures now given are calculated from similar statistics taken in November 1887.
	Other articles	293,867	397,861	35·38		
Received in India from Foreign Countries other than United Kingdom.	Letters including post-cards	744,244	1,344,639	80·67		
	Other articles	558,117	1,055,292	89·08		
Grand total of correspondence exchanged with Foreign Countries other than United Kingdom.	Letters including post-cards	1,459,634	2,572,280	76·22		
	Other articles	851,984	1,453,153	70·56		

Note.—The heavy increase under Foreign Countries is partly due to the fact that there is a long interval between last and present statistics, but it is also caused in part by the inclusion for the first time of correspondence conveyed by non-contract steamers in the East.

Foreign Parcels.

11. The parcels received from the United Kingdom and abroad are also included in the total number of parcels issued for delivery as shown in Appendix III, and a summary of the transactions for the year as regards this class of parcels is given in the table at the end of this paragraph, while the increase, on the whole, in comparison with the results of former years will be seen from the figures in the margin. The parcel post with the British Post Office continues to increase in popularity, the total number of parcels sent and received showing an advance of more than 10,000 over the figures for the previous year. The limit of weight for parcels exchanged direct with the British Post Office is 11 lb, but the majority of the parcels are very light. The average weight of parcels received in India was rather over two pounds, and of parcels sent from India not quite two pounds. A reduction in the present rate of charge, 1*s.* per pound in the United Kingdom and 8 annas per pound in India, is under negotiation and will probably lead to increased traffic. Side by side with the parcel exchange with the British Post Office the old parcel

Year.	Number of parcels.
1873-74	21,923
1874-75	25,563
1875-76	35,819
1876-77	45,357
1877-78	59,183
1878-79	69,763
1879-80	73,211
1880-81	80,257
1881-82	88,840
1882-83	88,684
1883-84	98,296
1884-85	110,590
1885-86	133,054
1886-87	141,453
1887-88	158,792

agreement with the Peninsular and Oriental Steam Navigation Company has hitherto been allowed to remain in force, the limit of weight in this case being 50lb. Very few parcels are now sent from India by the special P. and O. agency, but a very large number are received by it from the United Kingdom. The average weight of these parcels is shown to have been rather less than six pounds, and the reason why this agency is still used, in preference to the British Post Office, for light parcels from the United Kingdom, is that the advantages of insurance and of sending parcels unpaid are available when the P. and O. Company is the carrier on its own account. In addition to this, under a special arrangement made by the Indian Post Office some years ago, parcels of books are carried by the Company at the reduced rate of six pence per pound, and these book parcels have very largely increased in number during the year. The agents of a patent medicine sent out during the year an enormous number of book parcels containing thousands of notices in English and various vernaculars of the country to the address of postal officials all over India in the hope that the notices might be distributed by postmen; no less than three thousand of these book parcels arrived at Bombay by one mail in November 1887. This accounts for the fact that, although the total number of parcels received through the P. and O. agency is larger than last year, the revenue under this head has fallen off. Special statistics recorded at Bombay shew that out of the total number of 45,592 parcels received in Bombay by the P. and O. agency, 29,682 were book parcels, and that 10,038 were parcels not exceeding 11lb in weight; of which number 7,724 were either insured or forwarded without the charges having been prepaid. Only 5,872 were parcels exceeding 11lb in weight.

Parcel Exchanges.	Total Number of Parcels.		Average weight of each Parcel.		Net Revenue of the Indian Post Office.*	
	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.
With United Kingdom.	No.	No.	lbs. oz.	lbs. oz.	₹	₹
(1st—through London Post Office.)						
To India	47,905	53,623	2 3·82	2 4·50	38,580	44,390
From India	38,352	43,555	1 15·70	1 15·08	28,271	32,294
Total .	86,257	97,178	2 1·99	2 2·07	66,851	76,684
(2nd—through P. and O. Company.)						
To India . . .	41,133	45,916	5 15·45	4 14·34	66,968	59,626
From India	1,920	1,875	15 12·60	15 13·33	10,392	10,120
Total .	43,053	47,791	6 6·46	5 5·20	77,360	69,746
With Continent of Europe.						
To India	2,475	2,623	5 14·24	5 14·76	4,152	4,482
From India	3,702	3,878	3 15·63	3 11·86	4,660	4,601
Total .	6,177	6,501	4 11·90	4 9·94	8,812	9,083
With other Countries.						
To India	2,536	2,908	1 14·14	1 15·75	432	540
From India	3,430	4,414	2 12·01	2 11·19	4,905	5,464
Total .	5,966	7,322	2 6·11	2 6·64	5,337	6,004
GRAND TOTAL .	141,453	158,792	3 8·83	3 3·30	1,58,360	1,61,517

* Net revenue is calculated after deduction of customs duty and sums due to the Peninsular and Oriental Company and London Post Office.

12. The figures given in paragraph 8 of this report show the total number of letters, post-cards, newspapers, packets, and parcels received by the Post Office for delivery, as calculated from the results of an actual enumeration of articles made for a week in February and for a week in August. But in order to ascertain the entire delivery work of the year, it is necessary to add to the figures of that paragraph the number of money orders issued during the year, Delivery work of year.

which is the actual number as ascertained from the money order accounts. The entire delivery work of the year can then be judged from the figures below:—

Sent out for delivery (including 5,512,395 money orders) .	274,398,622
Received back undelivered	8,614,274
Balance actually delivered	265,784,348
Sent to Dead Letter Offices	2,866,545
	268,650,893

These figures show that the proportion of articles delivered to the whole number sent out for delivery was 96·86 per cent. which is about the usual average.

Returned letters, &c.

13. As shown above, the number of letters, post-cards and other articles, exclusive, of course, of money orders, that reached the various Dead Letter Offices was 2,866,545 or 104,343 less than the number which they had to deal with in the preceding year. The distribution of this work between the Dead Letter Offices and the disposal of the work will be found in Appendix IV, while a summary of the general results is given in the statement at the end of this paragraph. The decrease in the total number—and the tendency of late years has been constantly towards a decrease—is due in part, no doubt, to the spread of education, and more directly and more largely to the growing use by Natives of India of post-cards and embossed envelopes, which at any rate provide sufficient space for a legible address, and are gradually leading in many parts of the country to the extinction of the old native letter folded up into a narrow slip of paper with the address running round both sides of it. Of the total number of articles, 309,935 were successfully disposed of by being redirected and so delivered to the persons for whom they were intended, 1,578,715 were returned to the senders, and 707,362 were unreturnable. As in the preceding year, there were eleven Dead Letter Offices, but, with effect from the 1st January 1888, the Dead Letter Office, Rangoon, which had previously only disposed of letters and other articles addressed in Burmese, was constituted a regular Dead Letter Office for the disposal of all returned articles from the post offices of the province of Burma.

			Number.		Percentage.	
			1886-87.	1887-88.	1886-87.	1887-88.
Total number of articles received in Dead Letter Offices			3,865,132	3,780,074		
	1886-87.	1887-88.				
DEDUCT—						
Articles issued by Dead Letter Offices for delivery to the addressees or senders and received back again as undeliverable . . .	203,298	191,845				
Articles transferred to other Dead Letter Offices . . .	1,011,309	992,217	1,214,607	1,184,062		
Net receipts to be disposed of by the Dead Letter Offices			2,650,525	2,596,012	100	100
Articles disposed of by the Dead Letter Offices less the proportion of articles returned undeliverable. — Disposed of by redirection to addressees. .			409,180	309,935	15·44	11·94
Articles disposed of by the Dead Letter Offices less the proportion of articles returned undeliverable. — Disposed of by return to senders . .			1,532,528	1,578,715	57·82	60·81
Articles undisposable			708,817	707,362	26·74	27·25

14. Special attention was directed in last year's report to the remarks of the Postmaster General, Bombay, on the careless and insecure manner in which certain classes of newspapers and packets from the United Kingdom were sent through the post by the public, and the following extract from his report for the year now under review will again be found of interest:— Insecure manner of closing packets.

"In my last year's report I purposely drew attention to the want of care which unnecessarily consigned many newspapers and packets to an untimely grave in the Dead Letter Office. The matter was specially referred to in the Annual Report on the operations of the Post Office, attracted general attention in the public press, and at the express wish of the Government of India was made the subject of a postal notice, which was distributed throughout India to all European residents in March 1888. A number of references have since been received from all parts of India, and though no change could have been expected before the close of the official year under report, it may be stated that an undoubted improvement has now (August 1888) been found as the result of the public attention that has been directed to the matter. For the first time during the year under report actual statistics of the newspapers and packets received in the Foreign Mail without covers or wrappers have been recorded, and it was found that there were 6,158 cases of the kind from 1st April 1887 to 31st March 1888. Although there is no doubt that greater care can be taken, of which we already have evidence, it must be remembered that after all the percentage of such articles that suffer in transit is very small out of the enormous mass of newspapers and packets sent out to India. This part of the mail alone from Brindisi is estimated to amount to 80,000 or 100,000 articles by each mail steamer."

The same want of care on the part of the public in India is frequently remarked, and is the reason why many packets for the loss of which the Post Office is blamed find their only possible destination in a Dead Letter Office. The Postmaster General of the North-Western Provinces mentions particularly the number of photographs noticed by him during the year in the Dead Letter Office of those provinces owing to their having become detached from their coverings, or to the label bearing the address having disappeared from the packet. So long as carelessness remains a human failing, its effects must, of course, be reflected in the annals of the Post Office, which enters into the daily life of persons of all classes and all ages. But something, perhaps, may be done in the way of minimizing the results of this carelessness by constantly inviting public attention to the lessons to be learnt in our Dead Letter Offices. It would be something, for instance, if the senders of photographs among the educated classes would realize that, by the simple expedient of writing their name and address on the back of the photographs, they can ensure that they shall receive their packets back, should the Post Office be unable, for any reason, to deliver them to the persons for whom they were intended.

15. An instance of still greater carelessness on the part of the public is to be found in the fact that every year large numbers of letters reach the various Dead Letter Offices with no addresses whatever upon them. This point was also referred to last year, and the Postmaster General, Bombay, has had special statistics recorded regarding the letters of this kind that reached the Bombay Dead Letter Office. He writes as follows on the subject:— Letters without addresses, &c.

"In my last year's report, I also referred to the number of letters which reached the Bombay Dead Letter Office without addresses. Statistics have also been recorded regarding these letters, and it was found that no less than 3,414 letters with absolutely no address of any kind found their way into the Dead Letter Office during the year. Only one or two of these envelopes with blank faces contained English letters, the writers in these cases being ladies. The great bulk of them held Gujarathi and Marathi correspondence, the Gujarathi letters being in the proportion of three to one to the Marathi letters. Most of the Gujarathi letters contained railway receipts, accounts and business communications, and appeared to have been posted in a hurry, frequently at railway stations; and it is a curious fact that the shrewd Gujarathi should be so careless about his business correspondence."

Statistics have not been kept in other postal circles, but the Postmaster General, Bengal, estimates that some 3,000 letters and postcards with absolutely no address were received in the Calcutta Dead Letter Office during the year, and there is no doubt that at the other nine Dead Letter Offices a very large aggregate of similar letters had to be dealt with. Carelessness of this nature is not, of course, peculiar to India. Similar results, though less in proportion to the number of letters passing through the post, are familiar to the Post Offices of other countries, and it is stated in the Postmaster General's 34th Report on the British Post Office that more than 25,000 letters without any address had to be disposed of during the official year 1887-88 by the Dead Letter Offices in the United Kingdom. The number of letters, however, passing through the British Post Office is nine times as great as the number dealt with in India.

Valuables and other articles found in returned letters.

16. The valuable property found during the year was rather less in amount than in the previous year. In the Madras Dead Letter Office it amounted to ₹12,250, and in the Bengal Dead Letter Office to ₹20,673, the greater part of which consisted of cheques, currency notes, and bills of exchange. In the Bombay Dead Letter Office property of the value of ₹1,46,057-3-1 was taken out of letters that had to be opened, and is described as under :—

"The Dead Letter Office had to deal with valuable securities and other property of the total value of ₹1,46,057-3-1 found in articles which were opened in the course of its business as compared with the property of the total value of ₹1,86,727-2-11 dealt with in the preceding year. Of the value of ₹1,46,057-3-1 cheques and hundies were the principal items, their value being ₹1,38,523-2-9 and the balance was made up as below :—

	₹	a.	p.
Bills of exchange	5,307	10	6
Currency notes	425	0	0
Postage labels	92	8	11
Coins, &c.	1,708	12	11
	7,534	0	4

Of the total, property of the value of ₹1,37,386-15-6 was disposed of during the year, leaving a balance of ₹8,670-3-7 principally under the head of cheques and hundies as undisposed of at the close of the year."

It may be added, as an illustration of a curious and childish practice on the part of a class of Marwari traders, that a number of very heavy letters, which had been refused because postage was due upon them, were found, on being opened in the Bombay Dead Letter Office, to contain old pieces of iron or brickbats. These had been sent from Bombay itself or from places in the Bombay Presidency to the address of Marwaris in Bikanir and Marwar, and enquiries made in Rajputana and Bombay showed that it is a custom with certain Marwari traders to send letters of this kind to members of their firm who, having gone on leave to their homes, fail to return at the proper time. The intention of the senders is apparently that the absentee should pay the postage, and in this way be fined for his absence from work, and so reminded of the necessity for his return, but as the persons addressed almost invariably refuse to pay the postage, the practice can hardly be efficacious even in the way intended.

Sale of postage stamps.

17. The sales of post-cards, postage stamps and embossed envelopes are shown according to postal circles in Appendix V, while similar information regarding the sales of service post-cards, service postage stamps, and soldiers' embossed envelopes, is given in Appendix VI. A statement compiled from these appendices to show the total sales of each class of post-card, stamp or envelope, is given

on the next page, and it will be understood that the figures represent the quantities obtained from the treasuries by postmasters and stamp-vendors for retail to the public. The inland ¼-anna post-card maintains its great popularity, the sales during the year showing an increase of more than 7½ millions over the sales of 1886-87. Nearly two millions of the increase belong to the Bombay circle, and one million to each of the circles of Bengal, Madras, and the Punjab, and it may be noted that the total sales in the Bombay circle of the ¼-anna post-card were 4½ millions in advance of the sales in any other circle. The small ½-anna envelope, which is sold for the denominated value of the stamp, also continues to be in great demand, the number sold during the year being nearly two millions in excess of the number sold during the previous year. This envelope like the ¼-anna post-card is more used in the Bombay circle than elsewhere; the total number sold there was more than 3 millions in excess of the number sold in the Madras circle, which stands second. There was an increase in the sales of postage stamps of all denominations, with the exception of the 4-anna and 6-anna stamps, and the net result of the sales of ordinary post-cards, embossed envelopes, and postage stamps, was an increase of ₹4,89,300 in the revenue realized over the sales of last year. In the sales of service post-cards and stamps there was an increase under every head, though it will be noted that the value of soldiers' special envelopes sold during the year was slightly less than in 1886-87.

Special results of year's sales.

18. The year's sales, however, have shown that no great demand can be expected for embossed envelopes when a special charge is made on account of the cost of material and manufacture in addition to the denominated value of the stamp. In May 1886, square envelopes with embossed stamps of ½-anna and 1-anna were offered to the public, and during the year closing with March 1887 a fairly large number of both descriptions were sold or obtained for sale by postmasters and stamp-vendors. But the returns of the year ending with March 1888 show a decrease of 216,322 in the sales of the square ½-anna envelopes, and of more than 50,000 in the sale of the square 1-anna envelopes. A registration envelope of a small size was introduced in May 1886, and of this class of envelope 38,280 more have been sold during the year under report than were sold during 1886-87. A registration envelope of a larger size was introduced in November 1886, and 4,622 more of these have also been sold during the year under report, but they were only available for four months of the preceding year. The total number, however, of both kinds only amounted to 212,838, while the number of registered letters sent through the post was 4,884,560. It is a remarkable fact that embossed envelopes seem to command a sale in Madras that they command nowhere else. Out of the total of 199,816 small registration envelopes sold during the year, no less than 68,700, or rather more than a third, were sold in Madras; out of the total of 55,848 square 1-anna envelopes sold during the year, 10,648 were sold in Madras; while even of the ordinary 1-anna envelopes 40,224 were sold there, when the highest number sold in any other circle was 26,920. As regards the square ½-anna envelopes, the sales in the North-Western Provinces, in the Punjab, and in Madras, were about the same, and in each case largely in excess of the sales either in Bengal or Bombay. In connection with the sale of postage stamps, it may be mentioned that 1-anna revenue or receipt stamps of the aggregate value of ₹1,41,036 were sold during the year through the agency of the Post Office, and that in Burma postmasters sold on behalf of Government general stamps of the total value of ₹10,477. A number of complaints were received at the end of the year regarding the deficiency of gum on certain classes of postage stamps, and the matter has been specially represented to the manufacturers through the Secretary of State.

Postage Labels.

	Ordinary Postage Labels.	½-anna Post-cards.	½ anna Inland reply Post-cards.	1½-anna Foreign Post-cards.	3-anna Foreign reply Post-cards.	½-anna Envelopes.	½-anna Envelopes, square.	1-anna Envelopes.	1-anna Envelopes, square.	2-anna Registration Envelopes, A size.	2-anna Registration Envelopes, B size.	4½-anna Envelopes.	½-anna Labels.	9-pie Labels.	1-anna Labels	1½-anna Labels.	2-anna Labels.	3 anna Labels.	4-anna Labels.	4½ anna Labels.	6-anna Labels.	8-anna Labels.	12-anna Labels.	1-rupee Labels.	Gross Value.
		R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1886-87.	Value of each kind of stamps sold	7,27,248	1,69,10	8,181	609	17,35,001	20,294	8,371	7,927	21,875	1,40	79,032	11 71,217	18,452	3,80,771	26,477	4,49,264	1,16,086	6,29,707	1,17,943	73,652	5,10,221	582	10,18,210	(a) 72,91,621
	Proportion of each to whole value of stamps sold	9·97	2·3	·11	01	23 80	·28	·12	·11	·30	·02	1·08	16·06	·25	5·22	·36	6·16	1 59	8 64	1·62	1·01	7·00	·01	13·96	100
1887-88.	Value of each kind of stamps sold	8,45,815	1,69,590	8,835	456	17,97,051	11,104	8,187	4,036	26,928	2,162	77,592	12,12,911	* 22,312	4,02,959	29,256	4,62,898	1,36,080	5,88,471	1,87,026	† 65,545	5,67,340	1,635	11,50,764	(c) 77,78,959
	Proportion of each to whole value of stamps sold in previous year	11·60	2·33	·12	·01	24·65	·15	·11	·05	·37	·03	1·06	16·63	·31	5·53	·40	6·35	1·87	8·07	2·56	·90	7·78	·02	15·78	106·68

* Includes R5, value of 8-pie labels.

† Includes R5, value of 6-anna and 8-pie labels.

	Service Postage Labels.	½-anna Post-cards.	9-pie Soldiers' Envelopes.	½-anna Labels.	1-anna Labels.	2-anna Labels.	4-anna Labels.	8-anna Labels.	Gross Value.
		R	R	R	R	R	R	R	R
1886-87	Value of each kind of stamps sold	15,012	5,192	3,27,674	9,46,588	1,37,490	1,59,526	1,49,764	17,41,246(b)
	Proportion of each to whole value of stamps sold	·86	·30	18·82	54·36	7·90	9·16	8·60	100
1887-88	Value of each kind of stamps sold	15,264	4,577	3,33,371	9,80,602	1,45,673	1,71,026	1,52,753	18,03,266(d)
	Proportion of each to whole value of stamps sold in previous year	·87	·26	19·15	56·32	8·37	9·82	8·77	103·56

(a) A difference of R117 occurs between the gross value shewn in this statement and that exhibited in Appendix V. R88 of this difference is accounted for by the application of wholesale rates of sale in this statement, while the retail rates at which the sales in some cases were effected, appear in Appendix V. The balance of the difference or R29 is due to a deficiency in the Minbu Treasury, which subsequently was adjusted in cash.

(b) The difference of one rupee between the figures in this statement and those given in Appendix VI is due to a short credit in the Pyinmana Treasury.

(c) This is exclusive of R9,800, the value of stamps sold in Burma, of which the different denominations sold have not been stated.

(d) This is exclusive of R[illegible]08 the value of stamps sold in Burma, of which the different denominations sold have not been stated.

19. Below is given the usual table showing the proportion in which postal revenue is derived from postage stamps, whether ordinary or service, including, of course, post-cards and embossed envelopes, and from cash payments. There is no very material variation from the figures of last year :— Proportion of Post Office revenue derived from stamps.

	1874-75	1875-76	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84	1884-85	1885-86.	1886-87	1887-88.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Total Postage revenue . .	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Cash . . .	31·23	30·97	30·71	29·33	26·62	24·86	28·74	35·17	36·24	35·64	35·07	24·86	24·98	25·02
Proportion derived from Ordinary Stamps . .	52·08	52·37	52·29	53·87	57·30	58·76	55·91	49·25	47·76	48·46	49·12	59·24	59·48	59·72
Proportion derived from Service Stamps	16·69	16·66	17·00	16·80	16·08	16·38	15·35	15·58	16·00	15·90	15·81	15·90	15·54	15·26

Section IV.—District Post.

20. The District Post funds are derived from a cess supplemented by grants from provincial revenues in some provinces, and in the Madras and Bombay Presidencies consist entirely of provincial grants. The original object of the District Post was to provide postal communications between the head-quarters of districts and revenue and police stations in the interior, but with the extension of the Imperial Post this has gradually been modified, and for many years past a large portion of the District Post income has been spent on improving the rural delivery of the country, except in Bengal where the Zemindari Dák fund has still to be spent, in accordance with the terms of the Act under which it is raised, on postal establishments required for police purposes. There are now 2,632 postmen in all paid from District Post funds, the great majority of whom are village postmen or rural messengers, with, in many cases, very extensive beats; and by their agency postal facilities are brought, to some extent, to the backward parts of the country, though there is still much to be done in this direction. The extension of the Imperial Post is limited to cases in which there is reason to believe that the correspondence to be brought into existence by new lines or new village postmen will cover their cost; but as District Post lines and postmen prove remunerative they can be transferred to the Imperial establishment, and in this way funds are set free for a still further advance of rural delivery. The District Post thus acts as a pioneer, in some measure, of the Imperial Post. That this falls within the legitimate scope of the District Post has been recognized by Government for some time past, but during the year under report a view has been expressed by the Madras Government that the provincial grant in that Presidency, where rural delivery is probably more backward, as was stated last year, than in any part of India, should be limited to the original objects of the District Post, and should not be used for rural delivery. The matter, however, is still, it is understood, under consideration. The management of the District Post funds is practically everywhere in the hands of the heads of postal circles, though some small sums are still administered by district officers. During the year under report the postal lines in the Upper Sind Frontier district were, at the request of the Commissioner, Sind, transferred from the control of the Deputy Commissioner to that of the Deputy Post-Master General. Scope and management of District Post.

District Post.

Postal Circles.		Number of District Post Offices and Receiving Offices.	Number of District Post Village Postmen and Postmen.	Number of District Post Letter-boxes.	Distance in miles of District Post Lines.	Local Cess.	Grant from Imperial or Provincial Revenue.	Expenditure.	Articles received from the Imperial and District Posts for delivery by the District Post.	Articles posted in the District Post for despatch to the Imperial or District Post.	Articles returned by the District to the Imperial Post undelivered.	Percentage of those returned on the total number received for delivery by the District Post.
		No.	No.	No.	miles.	₹	₹	₹	No.	No.	No.	
Bengal	1886-87	171	13	250	7,326	2,08,732(a)	...	2,05,718(a)	1,126,764	972,845	42,309	3·75
	1887-88	176	16	257	7,338	2,07,198(a)	...	2,14,197(a)	1,219,938	1,120,794	41,769	3·42
Madras	1886-87	73	852	641	3,100	...	1,15,858	1,14,718	2,090,051	689,447	93,418	4·47
	1887-88	82	829	795	3,109	...	1,15,858	1,14,854	2,244,789	882,056	109,002	4·86
Bombay	1886-87	37	462	395	94	...	85,812	86,912	1,138,721	373,554	54,186	4·76
	1887-88	4	495	412	88	...	85,812	86,551	1,203,948	397,500	54,930	4·56
North-Western Provinces	1886-87	268	449	112	6,502	1,49,091	...	1,46,535	2,035,769	1,378,768	77,999	3·83
	1887-88	295	477	128	6,498	1,49,141	...	1,46,717	2,009,161	1,350,446	74,591	3·71
Punjab	1886-87	24	366	42	4,412	16,174	45,000	1,09,644(b)	927,687	411,084	45,734	4·93
	1887-88	24	366	43	4,362	9,400	45,000	98,232(b)	936,702	437,368	44,822	4·79
Burma	1886-87	119	83	278	2,949	77,000	...	66,543	212,221	157,810	13,999	6·60
	1887-88	111	97	291	3,480	74,000	...	68,833	216,596	173,942	11,860	5·48
Central Provinces	1886-87	73	77	61	3,318(e)	56,408	12,327	68,378	297,301	233,383	30,280	10·18
	1887-88	75	78	75	3,388(e)	60,580	11,123	72,861	341,703	277,079	29,066	8·51
Oudh	1886-87	49	239	103	1,424	36,000	...	35,220	795,139	278,391	29,653	3·73
	1887-88	39	211	95	1,412	36,000	...	33,369	776,474	262,979	28,598	3·68
Rajputana	1886-87	7	10	4	162	880	3,550	4,329	60,540	28,152	2,532	4·18
	1887-88	7	10	4	162	833	3,410	4,184	62,906	38,994	2,376	3·78
Assam	1886-87	58	51	22	1,233(c)	35,833	...	31,596	203,484	155,048	15,444	7·59
	1887-88	57	52	19	1,242(c)	36,397	...	34,223	225,194	175,404	15,631	6·94
Behar	1886-87	91	...	52	3,264	92,035	...	94,899	570,102	394,692	51,516	9·04
	1887-88	90	...	41	3,272	1,05,792	...	99,928	588,078	582,396	51,420	8·74
Eastern Bengal	1886-87	25	1	17	1,497	48,521(d)	...	56,080(d)	276,042	275,772	11,142	4·04
	1887-88	23	1	14	1,497	55,493(d)	...	54,755(d)	186,600	189,030	6,918	3·71
Sind	1886-87	...	...	...	176	...	3,408(f)	3,408	...	...	...	...
	1887-88	...	...	...	191	...	3,571(f)	3,571	...	...	...	...
Total	1886-87	995	2,603	1,977	35,457	7,20,674	2,65,955	10,23,980	9,733,821	5,348,946	468,212	4·81
	1887-88	983	2,632	2,174	36,039	7,34,834	2,64,774	10,32,275	10,012,089	5,887,988	470,983	4·70

(a) Includes contributions from Tributary Mehals, Chota Nagpur, Orissa and Khond.
(b) Includes the amount of annual subsidy for the Dera Ismail Khan and Chichawatni hill cart line.
(c) These are dry season distances: during the rains these lines are increased in length.
(d) Includes contributions from Frontier Police Fund, ₹3,936 in 1886-87 and ₹2,928 in 1887-88, contributions by the Maharajah of Agartala, ₹288 in 1886-87 and the same amount in 1887-88, and contributions from Chittagong Hill Tracts ₹189 in 1887-88.
(e) Includes lines paid from the revenues of Feudatory States, 642 miles in length, in 1886-87, and 604 miles in length in 1887-88.
(f) Grant made available from Bombay District Post Funds.

21. On the opposite page is given a comparative statement showing, for the last two years, the income, expenditure, establishment, and operations of the District Post. The total income amounted to R9,99,608, and the total expenditure to R10,32,275, but this income and expenditure does not, as it has been usual to point out, correspond with the receipts and charges under this head as shown in the Finance and Revenue Accounts. There was a decrease of 12 in the total number of District Post offices, which was due to the reduction of the number of these offices in the Bombay circle from 37 to 4. This is merely the result of a change in classification. A number of village postmen in the Bombay circle, who were originally stationary at the villages where they were posted, had previously been classified as village officers, but are now shown as village postmen. There was an increase of 29 in the total number of postmen and village postmen mainly due to the inclusion of these men; of 197 in the number of letter-boxes cleared by village postmen which was due to the placing of new boxes in Madras and Burma, and of 582 miles in the length of postal lines which occurred chiefly in Burma. In the number of articles, including money orders, received for delivery or posted for despatch, there was an increase of 817,310, and the percentage of articles returned as undeliverable, fell from 4·81 to 4·70. The largest extension of the District Post was in the Central Provinces, where 24 post offices were taken over to the Imperial establishment, and the funds set free utilized for extending postal facilities in the interior of districts. General results of year.

22. The delivery work of district village postmen will be found in detail according to postal circles, in Appendix VII. The number of money orders delivered or paid by them was more than 50,000 in excess of the number delivered or paid in 1886-87, and the chief increase occurred in the North-West Provinces and Oudh where it was, no doubt, connected with the special revenue and rent money order systems. In the number of packets and newspapers there was a decrease on the whole, but in the Bombay circle a very marked increase of 27,667 over the figures of the previous year was recorded. Both in this circle and in the Bengal and Madras circles the proportion of packets and newspapers to the number of letters delivered in the interior of districts stands very high, and it has been noticed in Bombay that there are few villages of any size, regularly served by postmen, which do not receive some newspaper or periodical publication, while trade circulars and advertisements are frequently posted to the address of village accountants, schoolmasters and others as a class. The total number of articles of all kinds delivered by district postmen was 278,268 in excess of the number delivered in the previous year, but it has to be remembered, both as regards this relatively small increase, and as the probable reason why the number of packets and newspapers has fallen off, that the most successful district postmen, whose work would go to swell the returns most, are those who are taken over to the Imperial establishment. Rural delivery as judged by District Post returns.

Section V.—Money-Orders.

23. The money-order business of the Post Office continues to increase in popularity, and there is probably still much room for the further development of the system in the interior of districts. The total number of money-order offices at the close of the year was 7,422, as compared with 7,214 at the end of the previous year, and the payment of orders by village postmen at the houses of payees was extended during the year in a number of circles. The number of orders actually issued was in excess of five and a half million, representing Inland Money-Orders: General results.

an aggregate value of more than 11¾ crores of rupees, and a commission of nearly 15 lakhs. In the margin is given the usual table showing the yearly progress of the money-order business since it was taken over by the Post Office in 1880, from which it will be seen that the increase in the number of money-orders issued was 14·34 per cent., as compared with the results of the previous year, while the increase in the commission was 11·70 per cent. Year by year with the increase in business the average value of each money-order has declined, and the results of the present year are in accordance with previous experience. The average value is now ₹21-7-9 as compared with ₹22-2-7 last year, while more than half the entire money-order work is in connection with orders not exceeding ₹10 in amount.

Inland Money-Orders.	Total number of Money-Orders issued.	Total value of Money-Orders issued.	Commission realised.
	No.	₹	₹
During the last quarter of the year 1879-80, being the commencement of the business . .	272,639	72,48,208	84,901
During the year 1880-81 . .	1,604,174	4,57,08,580	5,35,976
" " " 1881-82 . .	2,157,796	5,73,32,027	6,79,073
" " " 1882-83 . .	2,565,904	6,46,84,183	7,70,958
" " " 1883-84 . .	3,034,894	7,31,24,179	8,84,925
" " " 1884-85 . .	3,550,257	8,20,88,559	10,06,226
" " " 1885-86 . .	4,163,078	9,38,27,375	11,63,830
" " " 1886-87 . .	4,821,117	10,68,49,151	13,37,820
" " " 1887-88 . .	5,512,395	11,84,43,573	14,94,381
Percentage of increase over the year 1886-87	14·34	10·85	11·70

Incidence of Money-order work according to provinces.

24. The following statement shows the distribution of the money-order business according to postal circles. About a third of the entire business was transacted in the Lower Provinces of Bengal, and Calcutta alone was responsible for a very large and important share of this, as the following extract from the report of the Postmaster General, Bengal, will show:—

"Of the total number of money-orders issued in this circle, 368,248 or 28 per cent. were issued by the Calcutta General Post Office and its sub-offices, the aggregate value of the money-orders being ₹64,46,107 or nearly 28 per cent. of the total value of the money-orders issued in the circle. The money-orders paid by the General Post Office and its sub-offices were 619,613 for ₹1,14,86,893, or more than 45 per cent. of the total number and more than 46 per cent. of the total value of the money-orders paid in the circle. As has been noticed in previous years, the money-orders paid in Calcutta far exceed those issued, in both number and total value, owing to the very large number of V. P. money-orders paid to merchants and tradesmen in Calcutta. Of the 619,613 money-orders paid by the General Post Office and its sub-offices, about 374,000 or more than 60 per cent. were V. P. money-orders."

Postal Circles.	Issues during 1887-88.			Payments during 1887-88.			Percentage to the whole.
	Number of applications.	Value of applications.		Number of money-orders.	Value of money-orders.		
		₹	a.		₹	a.	
Bengal	1,308,997	2,27,82,915	12	1,356,574	2,44,74,571	14	19·97
North-Western Provinces . .	740,207	1,43,85,397	1	941,699	1,97,49,511	2	14·42
Bombay	554,008	1,28,81,434	0	650,155	1,48,97,625	10	11·74
Madras	672,151	1,30,34,204	3	697,059	1,44,32,586	12	11·60
Punjab	432,865	91,82,888	0	455,473	1,27,51,590	8	9·27
Behar	356,533	64,67,723	9	422,652	74,12,228	14	5·87
Burma	284,064	1,04,89,456	0	50,994	22,16,744	11	5·37
Eastern Bengal . . .	251,463	60,12,264	4	253,665	52,87,377	11	4·77
Central Provinces . . .	246,588	67,00,814	5	102,182	28,66,985	1	4·04
Oudh	138,396	27,20,805	8	339,273	62,90,521	2	3·81
Rajputana	106,773	27,45,287	11	95,156	35,22,956	13	2·65
Assam	172,277	39,81,939	13	62,377	18,22,033	5	2·45
Sind	138,417	40,23,399	12	44,521	14,11,093	2	2·30
Central India	109,656	30,35,042	13	29,527	10,79,594	11	1·74
Total for 1887-88 .	**5,512,395**	**11,84,43,572**	**11**	**5,501,307**	**11,82,15,421**	**4**	**100**
Total for 1886-87 .	4,821,117	10,68,49,151	4	4,805,821	10,64,90,622	5	
Increase .	691,278	1,15,94,421	7	695,486	1,17,24,798	15	

NOTE.—The figures relating to the Madras postal circle include transactions with the Native State of Mysore; the figures relating to the Bombay postal circle include transactions with the Portuguese Settlements of Goa and Daman; the figures relating to the Punjab postal circle include transactions with the Native States of Patiala, Nabha, Jhind, Chamba and Faridkot; and the figures relating to the Central India postal circle include transactions with the Native State of Gwalior.

25. The special adaptation of the money-order system as an authorized means of remitting revenue to tashils was extended last year to the whole of the North-Western Provinces and Oudh with the exception of the Kumaon district, and the year now under report is, therefore, the second year during which the adapted system has had a full trial in those provinces. The year's results show that there has been a steadily increasing resort to this means of paying revenue; the number of revenue orders increased from 57,888 to 87,076, and the amount of revenue remitted from R10,87,093 to R17,94,356; while the Post Office received R24,912 as commission as compared with R15,284 in the preceding year. In the Lower Provinces of Bengal the system was also in force throughout the year, and met with a large measure of success. The Postmaster General of those Provinces writes as under on the subject:— Revenue Money-order system.

"The system for the payment of land revenue and cesses by a special form of money-order, which was first introduced experimentally in the ten districts of the Burdwan and Dacca Revenue Divisions, was from the 1st May 1887 extended to the whole of the Lower Provinces of Bengal, the restrictions still being maintained that no revenue money-order should be issued for more than R50 and that the system should only apply to estates the annual land revenue of which did not exceed R50. Notwithstanding these restrictions 51,611 revenue money-orders were issued during the year, the total value of the money-orders being R2,44,230. As no difficulties were experienced in working the rules, and the usefulness and popularity of the system were established by numerous applications for its extension, as well as by the rapid increase in the number of orders, the Lieutenant-Governor was pleased at the close of the past year to withdraw the restrictions mentioned above, and to authorise the application of the system from the beginning of the current year to all remittances of land revenue irrespective of the amount annually due from the estate. From the same date also, the system has been extended to remittances of zemindari dâk-cess as well as to remittances of land revenue, road-cess, and public works cess to which it previously applied. One of the principal features of the revenue money-order system is, that all payments of revenue orders by the Post Office to the Collectorate are made by book transfer, so that there is no handling of cash by the subordinates of either office, and the risk of fraud and embezzlement is reduced to a minimum. The Government expressed a wish during the year that a somewhat similar system of book transfer should be adopted for the payment of all other remittances by money-order in favour of District Officers and District Boards, and a special set of rules has been prepared and approved to give effect to this wish without adopting the somewhat elaborate procedure considered necessary for remittances of land revenue on account of the stringency of the sunset law. Under the rules for miscellaneous remittances in favour of District Officers and District Boards, any Government dues and sums payable to District Boards may be remitted by money-order, and all the money-orders received in one day by each Sudder Post Office on account of such remittances will be paid by a single Treasury Voucher, the amount of which will be debited in one sum against the Post Office. These rules will take effect from the 1st July 1888."

The further extension of the system is being carried out, but for the Madras and Bombay Presidencies it does not offer the same advantages as for other parts of India, as the revenue there is generally paid by the ryots to the headman of the village and sent into the nearest tahsil by village servants.

26. It was stated in last year's report that a further step had been taken in the North-Western Provinces and Oudh to render the money-order system useful to the agricultural population by providing a special form of order for the remittances of small sums due on account of rent by tenants to land-owners. The results of the year under report are the first complete year's results available, and they show that 30,165 rent money-orders were issued, representing an aggregate sum of R3,55,283. The Postmaster General, North-Western Provinces, reports that some little opposition to the use of these orders has been manifested by land-owners, but there is sufficient evidence to show that the scheme meets a want, and its more complete adoption may safely be left to the growing recognition of its advantages by tenants, and the general good sense of the land-owners. It has already been arranged that the system should be introduced into the Lower Provinces of Bengal. Special Rent Money-orders.

Money-order business with Native States, &c.

27. The money-order transactions with the Native States of India and with the Portuguese Possessions are shewn in the statement below:—

State or Settlement.	Issues.		Payments.	
	Number.	Value.	Number.	Value.
		R		R
Gwalior	24,474	6,19,989	9,615	3 03,373
Patiala	6,401	1,73,504	9,441	2,87,390
Portuguese Settlements	5,215	1,93,433	1,812	56,925
Mysore	3,132	73,908	3,068	98,034
Jhind	1,234	60,609	2,298	72,708
Nabha	1,288	45,043	1,952	60,022
Chamba	704	21,890	144	5,600
Faridkot	1,121	19,706	222	5,841
Total	43,569	12,08,082	28,552	8,89,893

Note.—These figures are included in the general statement of inland Money-orders.

On the whole there has been an increase of 34 per cent. in the number of orders exchanged and of 25 per cent. in their value. The business with Gwalior is much larger than the business with any other State, and the issues on Portuguese India represent the remittances to their homes made by a large class of Goanese who are in employment in British India, chiefly as domestic servants.

Telegraphic Money-orders.

28. In January 1887 revised rules for the telegraphic money-order business came into operation, the main features of which were that the telegraph charge was reduced from R2 to R1 in all cases, while the Post Office agreed to make no charge on account of commission on orders not exceeding R10, and only to take the ordinary fee for commission on orders in excess of that sum. This reduction in charges has led to a very large increase in business, the total number of telegraphic orders having risen from 18,540 in 1886-87 to 45,417 during the year under report. More than half of these orders were sent from Burma, notwithstanding the introduction during the year of a semi-weekly service between that province and the continent of India, and the great majority of these were for payment in the Madras Presidency. It is noted by the Postmaster General, Bombay, as an instance of the new development of telegraphic money-order caused by the cheaper rates, that orders of the aggregate value of R5,000 were paid during the year at a small office in Cutch where there had never been any telegraphic money-order work before. The whole of these orders were also sent from Burma. Details are given in the table below:—

Names of Postal Circles.	Issues.					Payments.		
	Number of money-orders.	Value of money-orders.		Commission realized.		Number of money-orders.	Value of money-orders.	
		R	a.	R	a.		R	a.
Assam	1,480	1,28,548	10	1,324	0	844	1,33,962	8
Behar	928	1,18,404	3	1,209	10	1,402	1,01,627	0
Bengal	4,085	3,98,697	9	4,089	14	6,112	6,01,116	0
Bombay	1,839	1,95,413	0	1,991	0	3,448	3,57,815	0
Burma	23,958	19,53,295	13	19,979	10	4,370	4,88,654	0
Central India	406	50,125	0	530	12	261	31,320	0
Central Provinces	773	65,869	0	679	0	1,085	1,09,404	0
Eastern Bengal	699	1,10,071	0	1,116	12	1,550	1,38,432	0
Madras	5,370	5,01,616	2	5,159	0	14,545	11,10,902	0
N.-W. Provinces	1,841	1,98,086	14	2,040	14	4,416	3,79,711	0
Oudh	315	42,768	10	437	8	1,670	1,14 996	0
Punjab	1,725	1,45,430	0	1,487	0	3,953	4,01,135	0
Rajputana	202	19,312	0	199	4	387	38,396	0
Sind	1,796	2,09,370	15	2,129	0	832	92,165	0
Total	45,417	41,37,008	12	42,373	4	44,875	40,99,635	8
Total for 1886-87	18,540	14,07,684	6	19,515	12	18,406	13,97,552	3
Increase	26,877	27,29,324	6	22,857	8	26,469	27,02,083	5

29. There were four cases of fraud by false personation in connection with the telegraph money-order system as compared with eleven last year, and it may be hoped, therefore, that the constant vigilance, that is now being everywhere exercised in making payments of such orders, is tending to put a stop to these cases. But the readiness with which travellers in this country confide particulars regarding their life and movements to chance acquaintances, and the credulity with which new-comers at a place are accepted as being what they give themselves out, are favourable conditions for the commission of frauds of this description. Of the four cases, one occurred at Sharigh in Baluchistan, and in this a postal signaller was implicated in the fraud; one at Cawnpore, one at Mandalay, and one at Kolhapur in the Bombay Presidency. In the Cawnpore case a sum of R200 was obtained from a baniya in Bombay by a swindler, who had assumed the name of the remitter's brother who was at the time actually in Calcutta. The swindler asked that the money should be telegraphed to him in the care of a well known firm of Marwaris at Cawnpore, and he was identified by one of the members of the firm, who, as it turned out afterwards, only knew the man as having come to his shop on various occasions under his assumed name, and as having been in company with a relative of his own. The case at Kolhapur is a further instance of the difficulties with which postal officials have to contend in ascertaining whether persons for whom telegraphic money-orders are received are really known to residents of the place, and is described as follows by the Postmaster-General, Bombay:

Use of Telegraphic Money-order system for purposes of fraud.

"A man called Hari Ganesh Cholkar telegraphed from Kolhapur in the name of Balwant Ganesh Phadke to a brother of the person whom he personated asking for R50. The brother, who is a schoolmaster at Gwalior, could not send so large a sum, but remitted R15 by telegram a day or two after he received the request. The swindler was acquainted with Balwant Ganesh Phadke, who was residing at the time at Jamkhandi in the southern Mahratta Country at no great distance from Kolhapur, and had, before sending the telegram asking for money, given out that he had been robbed on his way to Kolhapur and had received assistance and sympathy from the Chief of Inchal Karanji, at whose bungalow at Kolhapur he was staying. The money-order from Gwalior came to Balwant Ganesh Phadke in the care of the Telegraph Master. Enquiries were made from the latter, who said that he knew nothing about the payee beyond the fact that he had sent several telegrams in that name. The payee was then sent for and told his story, but the postmaster declined to pay the money without further reference and sent to the bungalow of the Chief of Inchal Karanji. Information was there obtained that the man was Balwant Ganesh and had been assisted by the Chief, but was then putting up at a temple of Ganpati in the city. Enquiries were then made at the temple, and as it was found that the man was also known there as Balwant Ganesh Phadke, the money was paid to him. Subsequently a letter was received by the Telegraph Master from the real Balwant Ganesh Phadke, and the case was at once placed in the hands of the police. The swindler who was still in Kolhapur was arrested and sentenced to two years' rigorous imprisonment for cheating by personation."

30. Foreign money-orders on the United Kingdom and Colonies, and on European countries and Egypt, are issued in sterling, payment being made in India by remitters at rates of exchange which are fixed from time to time by the Post Office. The most important, of course, of the sterling money-order exchanges is the exchange with the United Kingdom, and the results of the year show an increase in the number of transactions, although the total value of the remittances from India was less than last year. The falling off in money-order business with New South Wales, never of much importance, is attributed, as were similar results last year, "to the cessation of subscriptions from India for tickets in race lotteries;" and the following remarks by the Postmaster General, Bombay, as to the increase in the money-orders received from Italy will be found of interest: "Almost the whole of these were remittances made by Natives of India at Massowah to payees in Bombay, the remittances being sent through Italy. The actual

Foreign Money-orders in Sterling.

number of orders from Massowah was 712, of the aggregate value of R1,61,169-15-0." Details are given in the statement below:—

Countries of Exchange.	1886-87.				1887-88.			
	Orders issued by India.		Orders paid in India.		Orders issued by India.		Orders paid in India.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
		£ s. d.		£ s. d.		£ s. d.		£ s. d.
United Kingdom	36,742	143,955 1 10	6,463	25,021 15 4	38,243	136,735 11 3	7,944	34,006 6 5
Italy	260	1,555 15 10	16	123 18 8	239	1,279 15 3	731	11,346 7 4
New South Wales	313	916 17 2	958	8,733 0 11	115	596 10 4	802	8,490 13 5
Germany	1,577	4,989 3 7	278	2,086 8 10	1,210	3910 4 4	257	1,759 7 2
Victoria	192	908 13 0	401	2,938 18 11	178	1,273 10 2	494	3,472 1 3
Queensland	23	122 0 1	319	2,724 18 11	37	220 2 10	473	4,009 7 9
France	326	1,197 9 10	323	5,026 10 11	339	1,194 11 5	226	2,782 3 11
Egypt	150	524 11 3	179	1,603 19 10	130	533 4 9	252	3,008 7 11
South Australia	29	150 5 0	242	1,920 11 3	23	92 3 9	189	1,453 19 4
Tasmania	71	481 10 2	98	779 1 6	54	303 15 6	113	852 9 6
Denmark	73	591 13 6	13	87 7 8	71	554 9 2	38	524 11 4
West Australia	8	24 15 6	115	1,073 0 0	6	35 5 0	131	1,026 11 0
Switzerland	279	606 18 4	14	60 15 8	227	477 17 9	18	50 0 7
North Borneo	1	1 0 0	52	471 10 7	4	2 6 4	39	357 18 0
Total	40,044	156,025 15 1	9,471	53,251 19 0	40,876	147,209 7 10	11,707	73,140 4 2
Percentage of Increase	...	...	...	...	2·08	...	23·61	37·5
Or Decrease	...	...	...	...	...	5·65	...	...
Average amount of each money-order	...	3 17 11	...	5 12 5	...	3 12 0	...	6 4 11

Foreign Money-orders in Indian Currency.

31. Money-order exchanges in Indian currency exist with Ceylon, the Straits Settlements, China and Japan, and Mauritius. The business is not large with any of these countries, though with Ceylon it is steadily growing, and is mainly confined to Natives of India. The transactions with Mauritius are chiefly between that Colony and Aden, and the postmaster of the latter place reports that the reason for the falling off in the year's business is that the Oriental Bank is now giving special facilities for small remittances between Aden and Mauritius at low rates. The actual results of the year will be found in the following table:—

Countries of Exchange.	1886-87.				1887-88.			
	Orders issued by India.		Orders paid in India.		Orders issued by India.		Orders paid in India.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
		R a. p.		R a. p.		R a. p.		R a. p.
Ceylon	967	41,760 8 0	10,107	4,91,853 6 0	1,397	70,323 8 0	13,302	6,23,219 13 0
Straits Settlements	191	7,588 7 0	2,673	1,60,219 0 0	231	9,595 4 0	4,077	2,64,734 1 0
China and Japan	69	5,422 7 0	572	50,855 14 0	118	11,537 13 0	697	63,509 15 0
Mauritius	445	63,056 6 0	652	34,278 7 0	89	10,362 6 0	589	28,153 4 0
Total	1,672	1,17,827 12 0	14,004	7,37,206 11 0	1,835	1,01,818 15 0	18,665	9,79,617 1 0
Percentage of Increase	...	...	...	...	9·75	...	33·28	32·88
Or Decrease	...	...	...	...	...	13·59	...	...
Average amount of each money-order	...	70 8 0	...	52 10 0	...	55 8 0	...	52 8 0

32. A statement of forfeited orders is given below. The amount which actually lapsed to the State was ₹13,194-7-0, and the total balance standing in the register of forfeited orders at the close of the year was ₹62,602 against ₹60,188 at the close of the preceding year :— Forfeited Money-orders.

Balance outstanding in the Forfeited Register on the 31st March 1887.		Forfeited during the year.		Total.		Forfeited Orders repaid, renewed, and lapsed to the State during the year 1887-88.									Balance outstanding in the Forfeited Register on the 31st March 1888.	
						Repaid.		Renewed.			Lapsed to the State.		Total.			
No	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	Penalties.	No.	Value.	No.	Value.	No.	Value.
	R a.		R a.		R a.		R a.		R a.	R a.		R a.		R a.		R a.
2,593	60,188 8	12,875	2,93,060 3	15,468	3,53,248 11	9,824	1,89,569 5	2,706	87,881 8	0 8	740	13,194 7	13,270	2,90,645 12	2,198	62,602 15

33. The following abstract shows the entire money-order transactions of the year, both inland and foreign, foreign transactions in sterling being converted into Indian money at the rates of exchange which prevailed when the transactions took place :— Aggregate Money-order transactions, Inland and Foreign.

Money-orders both Inland and Foreign for the year 1887-88.	Issues.			Payments.	
	Number of applications.	Value of applications.	Commission.	Number of money-orders.	Value of money-orders.
		R a.	R a.		R a.
Inland	5,512,395	11,84,43,572 12	14,94,381 5	5,501,307	11,82,15,421 4
Foreign transactions in sterling money at prevailing rates of exchange	40,876	21,17,556 8	19,525 8	11,709	10,50,554 9
Foreign transactions in Indian currency	1,835	1,01,818 15	1,116 0	18,665	9,79,617 1
Total .	5,555,106	12,06,62,948 3	15,15,022 13	5,531,681	12,02,45,592 14
Total for the year 1886 87 . .	4,862,833	10,91,53,233 10	13,59,239 5	4,829,296	10,79,76,826 3
Increase	692,273	1,15,09,714 9	1,55,783 8	702,385	1,22,68,766 11
Percentage of increase . . .	14·24	10·54	11·46	14·54	11·36

34. There has been an improvement in the sales of British postal orders, the number sold during the year being 1,830 in excess of the number sold in the previous year. The total value of the orders sold was £10,803-2-7½, including the commission or poundage of the British Post Office, while the Indian Post Office realized a sum of ₹506-2-6 on the transactions. The marginal abstract of the year's results shows that, as in preceding years, the chief demand has been for orders of the value of 5*s.* and upwards, and that the very small orders are practically not required. The largest sales were in the Punjab, where 3,422 orders representing a value of £2,596 were disposed of, while in each of the Bombay and Madras Circles about 2,200 orders of the value of about £1,400 were sold. In reviewing last year's report, Government expressed a wish that a further trial should still be given to the sale of these orders, and fresh endeavours will now be made to bring their existence prominently before the public. There is some reason for believing that, notwithstanding all that has been done in the past in the way of special notices, the fact that these orders are available at our post British Postal Orders.

Denominations of British Postal Orders.	Number sold during 1886-87.	Number sold during 1887-88.	Increase.	Decrease.
From 1*s.* to 1*s.* 6*d.* . .	749	690	...	59
From 2*s.* to 10*s.* 6*d.* . .	5,455	6,603	1,148	
From 15*s.* to 20*s.* . .	7,856	8,597	741	
Total .	14,060	15,890	1,889	59
			1,830 Increase.	

offices, is not so widely known as it ought to be. Experience is constantly showing that the proportion even of educated persons who read postal notices or look at the *Postal Guide*, is exceedingly small.

Section VI.—Savings Banks.

General results of year.

35. On the opposite page will be found a statement showing in detail, according to postal circles, the Savings Banks transactions of the year in comparison with those of the previous year. The number of Savings Banks offices at the close of the year was 5,966 as compared with 6,048 at the close of the previous year, the decrease being due to the conversion of a number of sub-offices into branch offices, and the consequent withdrawal from them of Savings Banks work. There were four new head office banks opened, and the reduction in the total number of Savings Banks offices does not mean any real diminution o the facilities of the public for depositing money. The amount deposited during the year was 377 lakhs as compared with 444$\frac{2}{5}$ lakhs in 1886-87; the amount withdrawn was 314 lakhs as compared with 258$\frac{4}{5}$ lakhs in 1886-87; and the interest paid was 16$\frac{3}{4}$ lakhs as compared with 14$\frac{1}{7}$ lakhs in 1886-87. There were 261,157 accounts open at the close of the year as compared with 219,010 at the close of the preceding year, and the total amount standing at the credit of depositors was nearly 505 lakhs, or an increase of nearly 80 lakhs. The apparent decrease in the amount deposited is due to the fact that the District Savings Banks accounts were transferred to the Post Office in 1886-87, and very largely increased the total deposits of that year. If the amount transferred in this way be left out of consideration, the deposits of the year under report show an increase of 57 lakhs over the actual deposits of 1886-87. Bombay has the largest number of accounts, 58,918, and the highest total balance at the credit of depositors; and the average amount of each account was highest in Sind, as in previous years, and lowest in Madras.

Statement shewing the Post Office Savings Bank Transactions during 1887-88 compared with 1886-87.

Circles.	Number of Head Banks.	Number of Sub Banks.	Number of Accounts. Opening Balance.	Opened during the year.	Closed during the year.	Balance.	Opening Balance. R a. p.	Deposits. R a. p.	Interest. R a. p.	Total. R a. p.	Withdrawals. R a. p.	Balance. R a. p.	Average of depositors per Bank.	Average balance in each Bank. R	Average balance at credit of each depositor. R
Bombay	29	842	48,778	20,811	10,671	58,918	1,38,21,034 8 0	92,73,064 0 7	5,59,793 3 4	2,36,53,891 11 11	75,14,147 4 11	1,61,39,744 7 0	2031·65	556542·89	273·93
Bengal	43	1,049	48,251	23,130	13,539	57,842	64,00,875 10 2	63,56,677 15 9	2,53,921 8 6	1,30,11,475 2 5	50,43,276 8 4	79,68,198 10 1	1345·16	185306·95	137·75
Madras	33	831	32,931	15,460	8,965	39,426	45,33,387 3 1	40,32,048 9 7	1,72,394 14 6	87,37,830 11 2	35,82,777 13 2	51,55,052 14 0	1194·72	156213·72	130·75
North-Western Provinces	40	637	23,855	12,796	11,732	24,919	38,67,904 13 5	39,43,399 9 9	1,47,749 1 2	79,59,053 8 4	35,65,230 7 11	43,93,823 0 5	622·97	109845·57	176·32
Punjab	42	498	14,214	10,346	7,860	16,700	37,73,187 4 4	37,78,135 6 2	1,44,808 4 3	76,96,130 14 9	33,76,640 13 11	43,19,490 0 10	397·61	102845·00	258·65
Sind	6	80	6,329	3,683	2,542	7,470	19,67,797 2 4	13,58,330 13 10	73,869 2 3	33,99,997 2 5	12,24,202 9 0	21,75,794 9 5	1245·00	362632·50	291·27
Behar	19	399	9,157	5,188	3,168	11,177	16,21,752 6 10	17,64,463 15 5	63,267 9 4	34,49,483 15 7	14,64,312 13 3	19,85,171 2 4	588·26	104482·68	177·61
Central Provinces	28	338	9,215	4,177	3,405	9,987	16,74,694 5 8	13,91,937 13 8	63,118 15 4	31,29,751 2 8	12,07,411 7 2	19,22,339 11 6	356·67	68655·00	192·48
Eastern Bengal	10	267	6,418	3,793	1,492	8,719	10,49,639 0 4	10,76,630 1 3	42,723 13 6	21,68,992 15 1	7,31,039 9 10	14,37,953 5 3	871·90	143795·30	164·92
Burma	33	66	4,505	7,581	4,252	7,834	8,94,944 9 4	18,49,663 9 11	37,246 12 6	27,81,854 15 9	13,46,252 2 11	14,35,602 12 10	237·39	43503·12	183·25
Oudh	14	225	5,228	2,843	1,864	6,207	10,60,497 7 2	10,28,803 7 5	42,203 0 8	21,31,503 15 3	8,57,276 0 10	12,74,227 14 5	443·35	91016·28	205·28
Assam	12	190	5,435	3,068	2,135	6,368	8,74,582 6 3	8,10,597 14 3	32,526 7 2	17,17,706 11 8	6,93,221 6 6	10,24,485 5 2	530·66	85373·75	160·88
Central India	11	113	2,081	1,464	949	2,596	4,73,150 6 2	5,74,387 7 3	21,203 1 8	10,68,740 15 1	3,94,229 15 7	6,74,510 15 6	236·00	61319·18	259·82
Rajputana	8	103	2,613	1,355	974	2,994	5,05,897 12 8	4,60,703 11 9	18,677 11 11	9,85,279 4 4	4,03,316 8 3	5,81,962 12 1	374·25	72745·37	194·37
Total of 1887-88	328	5,638	219,010	115,695	73,548	(a) 261,157	4,25,19,344 15 9	3,7,98,844 8 7	16,73,503 10 1	8,18,91,693 2 5	3,14,03,335 9 7	(b) (c) 5,04,88,357 8 10			
Total of 1886-87	324	5,724	155,009	128,867	64,866	219,010	2,25,45,890 13 6	4,44,40,499 7 3	14,14,643 13 10	6,84,01,034 2 7	2,58,81,689 2 10	4,25,19,344 15 9			
Increase in 1887-88	4	Decrease 86	64,001	Decrease 13,172	8,682	42,147	1,99,73,454 2 3	Decrease 67,41,654 14 8	2,58,859 12 3	1,34,90,658 15 10	55,21,646 6 9	79,69,012 9 1			
Percentage of increase or decrease.	1·23	1·50	41·28	10·22	13·38	19·24	88·59	15·17	18·29	19·72	21·33	18·74			

(a) Excluding 22,414 dead accounts. (b) Excluding balance of dead accounts. (c) Out of this balance R1,65,738-5-6 bears no interest.

Depositors, Europeans and Natives of India.

36. The statement below shows the number of accounts held by Europeans and Eurasians as compared with the number of accounts held by Natives of India. The proportion of the latter to the total number of accounts tends to increase, and is now more than 87 per cent. of the whole. It will be noticed that Bombay and Madras have by far the largest number of European and Eurasian accounts.

Circles.	Native Depositors, inclusive of Accounts of Local Institutions.			European and Eurasian Depositors, inclusive of Accounts of Local Institutions.			Total		
	Number of Accounts.	Balance of deposits.	Amount of interest.	Number of Accounts.	Balance of deposits.	Amount of interest.	Number of Accounts.	Balance of deposits.	Amount of interest.
		R a. p.	R a. p.		R a. p.	R a. p.		R a. p.	R a. p.
Bombay . .	52,893	1,44,86,305 3 0	5,02,214 4 7	6,025	16,53,439 4 0	57,578 14 9	58,918	1,61,39,744 7 0	5,59,793 3 4
Bengal . .	53,989	73,10,091 5 7	2,31,825 13 7	3,853	6,58,107 4 6	22,095 10 11	57,842	79,68,198 10 1	2,53,921 8 6
Madras . .	33,623	39,78,870 3 8	1,31,524 15 2	5,803	11,76,182 10 4	40,869 15 4	39,426	51,55,052 14 0	1,72,394 14 6
North-Western Provinces.	20,983	35,23 344 5 9	1,17,153 12 1	3,936	8,70,478 10 8	30,595 5 1	24,919	43,93,823 0 5	1,47,749 1 2
Punjab . .	12,727	32,39,239 13 8	1,07,397 12 1	3,973	10,80,250 3 2	37,410 8 2	16,700	43,19,490 0 10	1,44,808 4 3
Sind . .	5,609	15,33,223 11 5	51,478 9 1	1,861	6,42,570 14 0	22,390 9 2	7,470	21,75,794 9 5	73,869 2 3
Behar . .	10,134	17,34,009 2 5	54,422 14 5	1,043	2,51,161 15 11	8,844 10 11	11,177	19,85,171 2 4	63,267 9 4
Central Provinces.	8,428	14,71,518 2 7	47,390 10 10	1,559	4,50,821 8 11	15,728 4 6	9,987	19,22,339 11 6	63,118 15 4
Eastern Bengal.	8,587	14,02,902 8 5	41,594 6 9	132	35,050 12 10	1,129 6 9	8,719	14,37,953 5 3	42,723 13 6
Burma . .	5,361	7,71,260 0 2	17,607 12 2	2,473	6,64,342 12 8	19,639 0 4	7,834	14,35,602 12 10	37,246 12 6
Oudh . .	5,230	9,92,194 7 2	32,180 8 10	977	2,82,033 7 3	10,022 7 10	6,207	12,74,227 14 5	42,203 0 8
Assam . .	5,983	9,14,077 2 1	28,721 9 5	385	1,10,408 3 1	3,804 13 9	6,368	10,24,485 5 2	32,526 7 2
Central India .	2,046	4,59,027 14 4	14,600 14 8	550	2,15,483 1 2	6,602 3 0	2,596	6,74,510 15 6	21,203 1 8
Rajputana .	2,272	4,16,457 2 7	13,124 9 1	722	1,65,505 9 6	5,553 2 10	2,994	5,81,962 12 1	18,677 11 11
Total .	227,865	4,22,32,521 2 10	13,91,238 8 9	33,292	82,55,836 6 0	2,82,265 1 4	261,157	5,04,88,357 8 10	16,73,503 10 1

Depositors according to occupation.

37. The statement given below shows the number of depositors in each circle classified according to certain broad classes of occupation. Nearly half the depositors in the Post Office Banks belong to the professional class, in which are included Government and municipal servants of all kinds, but the large numbers under the head of Class VI.—Indefinite, especially in Bombay and Bengal, would seem to show that the classification might with advantage be made more accurate. The percentages of increase vary so much from year to year in the different classes that no trustworthy conclusions can be founded on them. The greatest proportional increase, however, during the year was in the domestic class, and this was chiefly due to an unusual increase under this head in Burma. There is no sign as yet of any of the agricultural classes making use of the opportunities for thrift supplied by the Post Office Banks.

Postal Circles.	Class I, Professional. A. Having fixed income.	Class I, Professional. B. Having variable income.	Class II, Domestic.	Class III, Commercial.	Class IV, Agricultural.	Class V, Industrial.	Class VI, Indefinite.	Total.
Bombay	21,244	4,088	3,800	3,477	477	1,288	24,544	58,918
Bengal	20,115	5,840	3,150	2,036	685	1,230	24,786	57,842
Madras	15,792	3,050	4,252	1,926	808	1,414	12,184	39,426
North-Western Provinces	9,066	2,738	4,320	767	276	512	7,240	24,919
Punjab	6,511	1,023	3,472	437	117	275	4,865	16,700
Behar	4,415	761	1,096	279	211	75	4,340	11,177
Central Provinces	4,550	377	1,356	343	88	99	3,174	9,987
Eastern Bengal	2,968	1,314	681	183	44	80	3,449	8,719
Burma	2,248	354	3,213	163	25	468	1,363	7,834
Sind	2,628	385	1,531	172	11	211	2,532	7,470
Assam	2,254	359	1,444	152	74	158	1,927	6,368
Oudh	2,377	442	1,451	131	64	120	1,622	6,207
Rajputana	1,429	183	306	64	9	76	927	2,994
Central India	884	213	478	58	6	143	814	2,596
Total of 1887-88	**96,481**	**21,127**	**30,550**	**10,158**	**2,895**	**6,149**	**93,767**	**2,61,157**
Total of 1886-87	81,888	17,385	23,237	9,156	2,427	5,399	79,518	2,19,010
Increase in 1887-88	14,593	3,742	7,313	1,032	468	750	14,249	42,147
Percentage of Increase	17·82	21·52	31·47	11·27	19·28	13·89	17·92	19·24

38. From the 1st April 1886 the power of purchasing Government Securities through the Post Office was limited to *bonâ-fide* depositors in the Post Office Savings Banks, and certain restrictions as to the amount of purchases were also introduced. These changes did not affect transactions during the first year they were in force, but have led to a reduction during the year under report. The total amount invested by depositors was ₹3,33,300 as compared with ₹4,40,600 during 1886-87, but the balance in the hands of the Comptroller General at the end of the year was ₹4,06,700 as compared with ₹3,78,800 at the close of the preceding year. The total number of transactions was 459, of which 432 were purchases and 27 sales of Government Securities. The great majority of these transactions, 277, related to Securities not exceeding ₹1,000 in value, and only 27 were for amounts in excess of ₹2,000. The Comptroller, Post Office, remarks on the year's figures that: "whenever Government 4 per cent. paper reaches par, depositors prefer not to run the risk of investing therein, but choose the safer way of lodging their money in the Post Office Savings Bank. Whenever Government paper goes down, investors come forward to obtain a higher rate of interest." Goverment Security investment business.

Section VII.—Insurance and Value-payable System.

39. The progress of the insurance business of the Post Office since the year it was first undertaken is shown in the marginal statement. The system has now been in force for ten complete years, and the results of the year under review only show an increase of ₹60,000 in revenue over the first complete year. During the last two years the business in insured letters has increased, and the value on which insurance fees were paid during the year under report is the highest yet reached. In several postal circles, however, there has been a regular tendency towards decrease in the number of insured letters. The great majority of these letters still contain currency notes, Isurance business. General results.

Year.	Value Insured. Letters.	Value Insured. Parcels.	Value Insured. Total.	Insurance fees.
	₹	₹	₹	₹
1877-78, last quarter, being the commencement of the system	6,66,320	18,60,191	25,26,511	13,230
1878-79	89,71,775	2,81,21,219	3,70,92,994	1,23,556
1879-80	1,63,35,058	5,34,34,161	6,97,69,219	1,97,790
1880-81	1,57,33,428	6,30,26,524	7,87,59,952	2,01,045
1881-82	1,79,69,808	5,85,53,413	7,65,23,221	1,90,980
1882-83	2,30,67,342	5,95,70,924	8,26,38,266	1,99,841
1883-84	2,21,16,868	6,04,08,142	8,25,25,010	2,06,839
1884-85	2,30,06,964	5,52,14,744	7,82,21,708	1,93,579
1885-86	2,21,78,613	4,75,99,870	6,97,78,483	1,69,945
1886-87	2,35,74,205	5,26,06,770	7,61,80,975	1,80,274
1887-88	**2,43,93,295**	**5,29,89,932**	**7,73,83,227**	**1,83,494**
Percentage of increase as compared with 1886-87	3·47	·73	1·58	1·79

Note.—The average value of insurance effected on each article was ₹320 in the case of letters, and ₹355 in the case of parcels.

and the practice of making remittances in this way through the post is one that may be expected to fall more and more into disuse with the progress of the money-order system. There was a small increase in the parcel insurance business as compared with the results of 1886-87, but the total value on which insurance fees were paid is still much less than when the insurance system was allowed to be applicable to the Indian Post Offices at Baghdad and in Basra. The largest amount of insurance business on the whole was done in the Bombay Circle where property of the value of R2,29,03,110 was insured, then in the Madras Circle where property of the value of R1,59,46,024 was insured, and then in the Bengal Circle where property of the value of R1,41,48,644 was insured. It may be added that 42 per cent. of the insured letters and 75 per cent. of the insured parcels in the Bengal Circle were posted at the Calcutta General Post Office and its sub-offices.

Claims for compensation.

40. There were 28 claims for compensation made during the year as compared with 43 in 1886-87 in connection with insured articles, and in 19 cases liability was admitted. In 18 of these cases there had been fraud or grave neglect on the part of servants of the Post Office, while the nineteenth was due to a serious mail robbery in Kathiawar, an account of which will be found further on. A summary of the year's results in comparison with those of the previous year is given in the margin, from which it will be seen that the amount paid as compensation was R20,285-2-4 or R3,534-11-7 in excess of the amount paid in 1886-87, although the number of claims was smaller. But the compensation on account of the highway robbery in Kathiawar will be repaid under Government rules by the Native State or States adjudged to be in fault. The insurance fees during the year amounted to R1,83,494, and the compensation actually paid by the Post Office was, therefore, 11·05 per cent. of this total. The nine cases in which liability was not admitted were all cases of partial abstraction of contents of insured letters or parcels. In two cases complaints were made on imperfect information and subsequently withdrawn, and in the remaining seven cases the abstraction either occurred before the articles were posted, or the contents declared to be missing were never enclosed.

Loss under the Insurance system.	1886-87.	1887-88.
	R a. p.	R a. p.
Loss by accident or by departmental neglect or fraud	20,608 0 0	14,002 10 0
Losses by highway robbery in British territory	.....	.....
Losses by highway robbery in Native States	.....	11,221 0 0
	20,608 0 0	25,223 10 0
Value of property recovered .	3,747 9 3	4,938 7 8
	16,860 6 9	20,285 2 4
Claims not preferred or not entertained .	110 0 0	.....
TOTAL .	16,750 6 9	20,285 2 4

The sum paid as compensation amounted in all to R20,285-2-4 or 11·05 per cent. of the total amount realized as insurance fees, *viz.*, R1,83,494.

Value-payable business.

41. The value-payable system, like the insurance system, has now been in force for ten complete years, and the progress made in this class of business during this decade will be seen from the marginal table. During the year under report there was again a very marked advance in the use of the value-payable post: the number of articles increased by 30·12 per cent., the value declared for realization by 29·34

Value-payable system year.	Number of articles sent under the value-payable system.	Value declared for realisation.	Commission.
		R	R
1877-78 (from the commencement of the system in December 1877)—4 months . .	413	6,721	195
1878-79	7,408	1,32,109	3,942
1879-80	25,589	3,49,857	11,498
1880-81	49,389	5,76,574	13,413
1881-82	99,416	10,80,543	19,838
1882-83	1,74,301	16,86,098	32,568
1883-84	2,87,377	28,08,873	53,450
1884-85	3,38,930	34,35,045	65,571
1885-86	4,36,115	45,32,803	85,530
1886-87	5,96,296	58,78,016	1,17,247
1887-88	7,75,928	76,02,734	1,50,708
Increase per cent. in 1887-88 .	30·12	29·34	28·53

per cent., and the amount of commission by 20 per cent. Calcutta stands out pre-eminent for the extent to which it utilizes the system. Out of the total number of value-payable articles, 775,920, posted throughout India, no less than 374,589 were posted in the Calcutta General Post Office and its sub-offices, while out of the total declared value of these articles, 76 lakhs, a sum of 38¼ lakhs was paid to tradesmen in Calcutta. The posting of railway receipts as value-payable articles has not yet become general, and is chiefly confined to the East Indian Railway.

Different classes of value-payable business.

42. The statement given in the margin shows the different classes of value-payable business during the year. The increase in the total number of articles mainly occurred under the head of unregistered packets, which rose from 196,288 in 1886-87 to 311,120 during the year under report, an increase of 58·50 per cent. The increase in number has been accompanied by a decrease in the average value of each book packet, which was R4-10-9 in 1885-86, R4-0-11 in 1886-87, and is now less than R4. On the other hand, there is a tendency to a decrease in the number of registered letters sent by the value-payable post, and to an increase in their average value. The total number of registered letters and packets has fallen from 114,420 in 1886-87 to 109,575, while the value has risen from R17-3-4 to R20-6-8. The increase in the use of the cheap book packet post for sending value-payable articles occurred chiefly in Bengal, and advantage has there been taken of the system by some obscure booksellers and publishers for the purpose of sending pamphlets, on which a fictitious value is placed, to large numbers of persons who had not ordered them. A certain number of these are accepted and paid for, owing to carelessness on the part of the persons addressed, or because delivery is taken by their friends or relatives who believe them to have been ordered, and this has apparently been sufficient to make the system profitable to the senders. The result has been that, apart from the annoyance caused to the persons addressed, the Post Office has had to carry back to the senders, without remuneration, large numbers of these book packets on which only a very low rate of postage had been paid. Special measures have been under consideration to put an end to this abuse of the value-payable post, but the steps taken will come within the scope of next year's report.

	Number.	Value.	Commission.	Average value of each article.	Average commission on each article.
		R	R	R a. p.	Annas.
Value-payable parcels and railway receipts	355,233	41,36,982	74,617	11 10 4	4
Value-payable registered letters and registered packets	109,575	22,37,560	33,421	20 6 8	4
Value-payable unregistered packets.	311,120	12,28,192	42,670	3 15 2	2
TOTAL	775,928	76,02,734	1,50,708	9 12 9	2

Section VIII.—Miscellaneous.

Post Office Security Fund.

43. The usual statements regarding the position of the special security fund of the Post Office are given below. On the creation of the new fund in January 1883, it was decided that all sums decreed against the security fund, under the rules governing its treatment, should be taken against the old fund until the balance should be exhausted. The balance at the credit of the fund in that year was R2,16,913, and this has now been reduced to R1,00,073. The balance at the credit of the new fund has increased from R1,58,565 at the end of 1886-87 to R2,06,860 at the close of the year under report.

Old Fund.

RECEIPTS.		CHARGES.	
	Returnable Portion.		
	R		R
Balance of 1886-87	16,240	Sums decreed against the fund	18,615
		Rateable refund to subscribers	1,063
		Cost of establishment	625
		TOTAL Charges	20,303
		BALANCE at Credit	—4,063
			16,240
	Non-returnable Portion.		
Balance of 1886-87	1,09,920	Sums decreed against the fund	5,085
		Cost of establishment	624
		Rewards to persons who gave information leading to important results in Post Office robbery cases	75
		TOTAL Charges	5,784
		BALANCE at Credit	1,04,136
			1,09,920
	Grand Total.		
Balance of 1886-87	1,26,160	TOTAL amount charged against the old fund	26,087
		BALANCE at Credit	1,00,073
			1,26,160

New Fund.

RECEIPTS.	AMOUNT OF SUBSCRIPTION. First half year.	Second half year.	TOTAL.	CHARGES.	Amount.
	R	R	R		R
Balance of 1886-87	...	...	1,58,565	Refund on account of excess realisation	187
Interest on above at 4 per cent. from April 1887 to March 1888	...	...	6,342	Advance for stock notes	92
Imperial	17,983	18,276			
District	2,272	2,134		TOTAL	279
TOTAL	20,255	20,410	40,665		
ADVANCE for stock notes	...	...	1,567	Closing balance	2,06,860
			2,07,139		2,07,139

Complaints by the public.

44. The number of complaints made by the public, which came to the knowledge of the heads of postal circles was 8,095, as compared with 8,476 in 1886-87. The decrease is due to the exclusion from the returns of cases which, although couched as complaints, are in reality mere enquiries. Cases of this character are enquiries whether registered letters, which the person addressed has never acknowledged, have reached their destination, or whether parcels, which are believed to have been despatched from the United Kingdom, have arrived. On the whole, the number of complaints is exceedingly small in relation to the vast amount of business of every kind which the Post Office transacts, and hardly a third of those actually made prove to be well-founded. The Postmaster General of the North-Western Provinces reports, among other cases, that a lady made a serious complaint that one of her newspapers was being regularly stolen in the Post Office, while it turned out on enquiry that the paper had been discontinued because her subscription had not been renewed. Instances

of this kind are common in the experience of the heads of all circles, and are well illustrated in the following extract from the Bengal Report:—

"Many complaints are made with absolute recklessness, as in the recent instance, when the Manager of a Calcutta Newspaper, both publicly and by formal representation to the department, charged the Post Office with abstracting valuable papers from a registered letter and not returning the acknowledgment, while at the very time the charge was made, the acknowledgment was on file in the Newspaper office, and the letter itself had a fortnight before been duly delivered at Hyderabad in perfect condition and with its contents intact. Numerous similar cases of recklessness in preferring complaints and other cases involving fraud on the part of the complainant or his correspondent occurred during the year under report. A complaint was received from Singapore that a registered letter had not been received by the addressee in Calcutta, but it was found on enquiry that the letter was duly delivered to the addressee in the North-Western Provinces. The addressee of an insured registered letter complained that instead of ten notes for R100 he had found in the cover a packet of valueless papers; it turned out on enquiry that the sender had put the wrong enclosures in the letter. In another case, a registered cover containing a note for R100 was said not to have been received, but it was admitted after a long enquiry that the addressee had credited the money to another correspondent of the same name. Of complaints involving fraud, I may mention one in which the complainant, the sender of a registered letter said to contain some currency notes, ultimately admitted that he had not really enclosed the notes, but advised their despatch with the intention of afterwards putting pressure on the addressee to repay him the amount or give him an equivalent. In another case, three registered covers posted in Mauritius and said to contain cheques for large amounts, were found to contain on arrival only pieces of blank paper; but it turned out that the cheques had been removed before the covers were posted. The enquiry into another complaint showed that a currency note said to have been abstracted from a registered cover, while in transit, was never issued by the Currency Office at all.

* * * * *

A gentleman attached to one of the Government offices complained that he had not received a book sent to him from Bombay, but two months later he wrote from Simla that the book had been addressed to him there instead of to Calcutta, and had been duly delivered. A lady complained that a piece of music sent to her from England had reached her several weeks too late, but enquiry showed that it had not been posted until three weeks after its despatch was advised. A packet containing three large official books was reported to have been lost in transit, but it was found to have been duly delivered and then mislaid by one of the office clerks. A lady at Bombay complained that an important letter posted by her husband in Calcutta had not been received, but it was eventually ascertained that the letter and money to pay the postage had been entrusted to a servant who had kept the money and destroyed the letter. In India it rarely happens that even the most important letters are posted by the senders themselves, or persons whose honesty, care and punctuality can be implicitly relied upon; and the cases mentioned above—a few out of many—are only noticed in order to shew the difficulties with which the Post Office has to contend in enquiring into complaints even when they are made in perfect faith and on apparently good foundation."

What the Post Office is anxious to receive are complaints founded on well-ascertained facts, as these are a most valuable check on the working of the Department. There is perhaps a tendency on the part of some of the subordinate officials of the Department to treat complaints too much as a matter of routine, and in the case of loss of ordinary letters it is exceedingly difficult, if not impossible, to make any satisfactory enquiry; but complaints are one of the few means by which defective procedure can be brought to light, and frequently enable the heads of circles to fix responsibility for neglect or misconduct.

Complaints regarding special classes of articles.

45. The statement given below shows the number of complaints received during the year regarding parcels, and registered, insured, and value payable articles. There were 264 complaints, as compared with 289 in 1886-87, regarding registered letters and ordinary parcels, not a large number, it may be said, when there were 4,884,560 registered letters alone sent through the post. But half of these complaints were found on enquiry to have no real justification as

complaints against the Post Office. Registered letters are still largely used as a means of sending currency notes through the post, and there is a prevalent belief among certain classes of the Native public that to send a registered letter said to contain notes, but without any enclosures, is a successful way of paying debts, or perhaps of obtaining a respite from their creditors. A number of such cases are reported every year from most circles. Sometimes there is an ulterior motive. The Post Master General, Madras, states that within a short period no less than seven complaints were received that currency notes had been abstracted from registered or insured letters, posted at a post office in a suburb of Nellore, in every one of which the police enquiry and the Post Office enquiry led to the same conclusion that the notes had never been enclosed; and all these cases were believed to have been got up by the traders of this suburb with a view to bring the local post office into trouble, because a request on their part for the change of business hours had had to be refused.

	1887-88.			Total.	
	Registered letters and ordinary parcels.	Insured letters and Insured articles.	Value payable parcel and Value payable registered parcels.	1886-87.	1887-88.
I.—Cases in which enquiry showed either that no loss occurred or that the loss had not occurred through the fault of postal officials	138	20	9	201	167
II.—Cases in which the postal establishment was proved to be in fault or in which there was strong ground for believing it to be so . .	77	18	17	114	112
III.—Cases in which no definite conclusion was arrived at	49	8	1	81	58
Total .	264	46	27	396	337

Offences by servants of Post Office.

46. The offences punishable by law committed by servants of the Post Office during the year are shown according to postal circles in Appendix VIII, and an abstract of the results is given in the margin. The greatest number of offences were committed in Madras and Bengal, but there was no serious case of fraud in any circle. Out of the total number of offences, 70 were cases of misappropriation in connection with the money order business of the Post Office, as compared with 97 in 1886-87. The total amount of money involved, after deducting recoveries, was R4,863-11-5, of which R2,843-4 were charged against the security fund, while the balance had not been adjusted at the close of the year. In 37 of these cases postmen or village postmen misappropriated sums of money which had been entrusted to them for payment of money orders, amounting in all to R2,628-12, but as the delivery staff of the Post Office numbers more than 11,000 men, it may be claimed for them, as a body, that they are discharging this responsible work with signal honesty. There was only one case in the Bombay circle, and only one case in the Punjab circle in which a postman or village postman proved dishonest, and the amount misappropriated in Bombay was R42, and in the Punjab R22 only. There were seven instances of fraud in connection with Savings Banks business, in one of which a branch postmaster, who was not a regular servant of the Post Office, was concerned. The amount involved was R1,365-12, of which R272 was recovered, and R1,066-12 written of against the security fund, while R27 was pending adjustment at the end of the year. At Shewegyin, in Burma, a sum of R683-4 and at Tipperah, in Bengal, a sum of R450 was misappropriated, and in each case

	1886-87.	1887-88.
Number of legal convictions . .	160	150
Number of cases punished departmentally	85	92
Total .	245	242

the opportunity for the misappropiation was given by the apathy of the depositors who had never applied for new pass books since their accounts had been transferred from the District Saving Banks. In five of these cases convictions were obtained, and the offenders sentenced to terms of imprisonment. The majority of the rest of the offences, whether punished criminally or departmentally, were of a petty character.

High-way robberies of mail.

47. There were twenty-three high-way robberies of the mail during the year as compared with eighteen in 1886-87, and the marginal abstract shows how these were distributed between the various postal circles. Thirteen of these occurred in British territory, and ten in Native States or Foreign territory. Ten out of the 13 high-way robberies in British territory were committed in Burma, where the transit of mails in the still unsettled condition of parts of the province is necessarily attended with danger, and, in fact, in two of these cases the guards sent to protect the mail were either killed or wounded. The case in the Bombay circle was only a constructive case of high-way mail robbery. A village postman of the Poona District was attacked, while on his round in company with four travellers, by a gang of dacoits in December 1887. He and his companions were severely beaten and robbed, and the dacoits carried away his belt, badge and visit book, but left the letters he had with him in his possession. The cases, however, in the North-Western Provinces and Central Provinces were deliberate robberies of the mail, though the latter was not premeditated. The large number of cases in Foreign territory was due to the occurrence of three high-way robberies in Rajputana, none of which were serious, and of four robberies in Kathiawar which are described in the next paragraph. It may be added that in only three of the whole twenty-three cases were convictions secured, and the offenders in most of the robberies were never traced. The statements below show the districts or place where the mail robbery took place :—

	1885-87. Number of High-way Robberies.			1887-88. Number of Highway Robberies.		
	British Territory.	Foreign Territory.	Total.	British Territory.	Foreign Territory.	Total.
Bengal	1	...	1	...	1	1
Madras	1	...	1	...	...	..
Bombay	1	1	2	1	4	5
N.-W. Provinces	2	...	2	1	...	1
Punjab	...	...	...	...	1	1
Oudh	1	...	1	...	...	...
Central Provinces	1	...	1	1	...	1
Assam	2	1	3	...	...	...
Burma	7	...	7	10	...	10
Rajputana	...	...	...	...	3	3
Sind	...	...	...	...	1	1
Total	16	2	18	13	10	23

	British Territory.			Foreign Territory.		
	Name of District.	Number of robberies.	Number of attempts.	Name of Native State.	Number of robberies.	Number of attempts.
Bengal	...	...	...	Nepal	1	...
					1	...
Madras	Tinnevelly	...	1	...	...	...
		...	1			
Bombay	Poona	1	...	Morvi	1	...
	Sholapur	...	1	Dhrangadra	1	...
	...	...	...	Vankaneer	1	...
	...	...	...	Pal	1	...
		1	1		4	...
Carried over	...			...		

	British Territory.			Foreign Territory.		
	Name of District.	Number of roberries.	Number of attempts.	Name of Native State.	Number of robberies.	Number of attempts.
Brought forward .	...	...	...	...	...	...
North-Western Provinces	Benares .	1	...	. . .	...	...
	Etah . .	...	2	. .	...	...
	Hamirpur .	...	1	. . .	...	...
		1	3			
Punjab	Peshawar .	...	1	Patiala .	1	...
	Shahpur .	...	1	. . .	...	...
	Delhi . .	...	1	. . .	...	...
		...	3		1	...
Central Provinces.	Betul . .	1	...	. . .	...	...
		1	...			
Burma	Toungoo .	1	...	. . .	...	...
	Meiktila .	1	1	. . .	...	...
	Thayetmyo .	1	...	. . .	...	...
	Shan States .	2	...	. . .	...	...
	Tharawaddy .	3	...	. . .	...	...
	Sagaing .	1	...	. . .	...	...
	Myingyan .	1	...	. . .	...	...
		10	1			
Rajputana	. . .	...	...	Bikanir .	1	...
	. . .	...	...	Dangarpur .	1	...
	. . .	...	...	Meywar .	1	...
					3	...
Sind . . .	. . .	...	...	Kalat . .	1	...
	Total . .	13	9		10	...

Character of the mail robberies during year.

48. Notwithstanding the large number of mail robberies, there was only one serious loss of mails. In almost all the other cases there was no property of any great value in the mail, and the contents were almost invariably recovered. In three instances there is reason to believe that the mails were not the real object of attack. In the Meiktila case in Burma an Indian trader was travelling for safety with the two mail riders, and the party was stopped by dacoits who killed and robbed the trader and hardly concerned themselves with the mail bags. In the Myingyan case, also in Burma, the runners carrying the English mail ran into a gang of dacoits who were robbing some carts, and immediately made for the jungle leaving their mails on the road which were seized by the dacoits. A similar thing occurred in the case of the robbery in the Betul district in the Central Provinces. A runner carrying the parcel mail at night disturbed a party of men who were robbing a baniya's cart, and they then turned upon him. There were one or two cases of cowardice on the part of the servants of the Post Office engaged in carrying the mail, but on the whole they behaved with great bravery. One mail runner was killed and another severely wounded while defending his mails, and in eight or ten cases mail riders or runners or the drivers of mail tongas were more or less seriously wounded. The following extract from the report of the Postmaster General, Bombay, describes shortly the mail robberies that occurred in Kathiawar, including the case in which insured parcels

of the value of R11,221 were carried away, in each of which, as it happened, a different class of mail carrier was attacked:—

"All the four cases in Native States occurred in Kathiawar,—the first in the Morvi State, the second in the Dhrangadra State, the third in the Vankaneer State, and the fourth in the small State of Pal just beyond Rajkot. The first case was not a very serious one. The rider carrying the mail from Mörvi towards Cutch on the night of the 9th May 1887 was frightened on being accosted by several men standing under some trees close by a broken bridge on the road to Vananya, and at once turned his horse's head and rode back to Morvi. He was pursued by a horseman, who got in front of him, and he then dropped the mail wallet and made his escape in the direction of the first stage out of Morvi. The wallet was cut open by the robbers and the mail scattered about, but there was nothing valuable in it and the whole contents were recovered the next day in a field near the scene of the mail rider's flight. The robbers were not traced, and the mail rider, a servant of the horse contractor, was dismissed for cowardice. In the second case, a mail runner accompanied by an escort on foot belonging to the Dhrangadra State was attacked by a band of robbers on the night of the 5th November 1887, while on his way to Wadhwan. Both the runner and the escort offered a stout resistance, and the runner was killed on the spot while the escort was badly wounded. The mail wallet was cut open by the robbers, but here again there was nothing valuable among the contents, and the entire mail was recovered the next day. The robbers could not be traced, but the Dhrangadra State behaved with great liberality to the widow and relations of the unfortunate runner. The third case was a very serious one. The mail tonga travelling between Dolia and Rajkot was stopped on the night of the 5th January 1888 by a band of armed dacoits, who fired a volley at it as it came up to the place where they were lying in ambush behind some bushes at the side of the road. There were two passengers in the tonga at the time and an armed police guard. The latter and one of the passengers was wounded by the first volley, and the mail driver, who did his best to get the tonga away, was disabled by a sword-cut. The robbers then carried away the whole of the mail bags, and divested the passengers of all the property they had with them. Most of the letter mail was afterwards found strewn about a field at some little distance from the place of attack, but the parcel mail was successfully carried away, and a sum of R11,221 had to be paid on account of the insured parcels in the mail. A number of persons were arrested as being implicated in this dacoity, but the principal offender was allowed to escape from jail and only one of the others has been convicted by the Judicial Assistant, Kathiawar. In the fourth case the parcel mail was seized at 7 o'clock in the morning of the day after the previous robbery, a few miles out of Rajkot. The parcel mails are carried by camels from Rajkot to Jamnagar, and a single robber, armed with a double-barrelled rifle and dagger, took possession of the camel, and rode off with it. He stopped the camel rider by threatening to shoot him, then pulled the camel on to its knees by seizing the nose-string, upset the rider, got up in his place and rode away in triumph. A hue and cry was at once raised and the robber was pursued and captured. Some of the articles of the mail had been thrown away by him and three small parcels of no value could not be recovered. The robber, who was believed to be a Cabuli, was sentenced to ten years' imprisonment."

Casualties during year.

49. Fortunately the annals of the year were not marked by such a series of deeds of violence and accidents as had to be recorded last year. On the 16th October 1887, the mail tonga running between Belgaum and Dharwar in the Bombay Presidency was swept away by a flood caused by the sudden rising of a stream, and the ponies, the horse-keeper, and a passenger were drowned. Some of the mail bags were carried to a great distance but were subsequently recovered on the subsidence of the flood. On the 28th March 1888, the Hlainbgwe Village in the Moulmein District, Burma, was attacked and burnt by dacoits, and the post office was destroyed in the conflagration. Nothing, however, was lost beyond the books and equipment of the office and postage stamps of the value of nine annas. Railway communication was interrupted in various parts of the country by floods which led to delays in the mail service. The most serious of these was caused by the destruction of part of the Bolan Railway on the 1st August 1887, and by breaks on the North-Western Railway, on the 10th September 1887, between Rajpura and Sirhind, a distance of 15 miles, and also between Sirhind and Sarái-Banjara. The country round for more than 20

miles along the railway was entirely submerged; the grand trunk road was destroyed; and it was only with the greatest difficulty that an ekka and cooly service was organized to carry the mails over the distance, 18 miles in all, for which railway communication was stopped. The line was not fully restored until the 2nd October 1887.

Post Office staff.

50. The Post Office establishment of all grades is shown according to postal circles in Appendix IX, and an abstract of this appendix, excluding heads of circles, is given in the margin. The total numerical strength of the Post Office staff has increased by more than a thousand during the year, and now stands at 40,691. The increase in the supervising staff of Superintendents and Inspectors occurred mainly in Burma and Madras, and Burma is also chiefly responsible for the increase in the road establishment. The increase in the other classes is due to general development of the work of the Post Office.

Postal Officials.	1886-87.	1887-88.
Superintendents and Inspectors of Post Offices	352	380
Postmasters, Deputy and Sub-Postmasters including Branch Postmasters	4,901	4,915
Extraneous Agencies, such as School-masters, &c.	2,214	2,376
Clerks	5,342	5,603
Postmen and other Servants	9,566	9,851
Road Establishment	12,098	12,171
Village Postmen	4,455	4,725
Signallers, Clerks and other servants employed in combined offices	642	670
TOTAL	39,570	40,691

Cost of printing by private presses.

51. The charges incurred during the year on account of printing work done by private presses amounted to ₹79,703 as compared with ₹53,797 during the preceding year. The increase occurred mainly in the charges of the Railway Mail Service, and this was due to revisions of sorting and mail lists consequent on a change in the system of work made with the object of reducing establishment and the cost of Railway haulage.

Section IX.—Non-Postal Branches of the Post Office.

Telegraph work done by Post Office.

52. During the year under review, 52 new telegraph offices were opened in charge of the Post Office, while it was found necessary to give up telegraph work at 6 offices that had previously been combined post and telegraph offices. There was, therefore, an increase of 46 in the number of combined offices, and as only 13 of these were at places where there had been separate telegraph offices, the year's results show a substantial extension of telegraph facilities. The largest number of new offices, 11, was opened in the Bombay circle, 6 of which were in Kathiawar, and Burma stands next with 9 new offices, 7 of which were in the upper part of the province. The total number of telegraph offices open throughout the Empire at the close of the year was 745, and out of this total, 486 were combined offices. During the year 137 servants of the Post Office qualified as signallers, and there were 72 still under training on the 31st March 1888. There is, therefore, a large staff of qualified men in the ranks of the Post Office; and, in fact, it has become necessary to limit the number of those who are allowed to go through the special course of training. It may be mentioned that the experiment of employing boys as telegraph messengers, with a view to effect a small economy, was extended, during the year, to several combined offices in Calcutta and its suburbs, and has so far been attended with success.

Telegraph Traffic at combined Offices.

53. The statement given below shows the traffic statistics of the year separately for each postal circle. It will be seen that Madras stands quite at the head of the list as regards the amount of work done and the revenue realized, and

it may be added that out of the 83 offices in existence at the close of the year, 58 are offices that have been opened at new stations, so that the use of the telegraph has been very largely extended in that Presidency owing to the amalgamation of telegraph and post offices. As compared with the figures of last year, the total number of messages sent has increased by 25·12 per cent., and the revenue by 25·83 per cent., while the total realizations of the year exceed the expenditure by R4,87,413.

Postal Circles.	Number of combined offices on 31st March 1888.	Total cost of Postal Establishments debitable to the Telegraph Department for working combined offices during the year.			Number of Messages.			Revenue realized during the year on sent messages (Inland and Foreign).			Remarks.
					Sent (Inland and Foreign).	Received.	Transit.				
		R	a.	p.				R	a.	p.	
1. Madras	83	31,256	7	6	1,34,447	1,31,753	39,994	1,38,689	1	9	Note.—At the close of the year there were 168 combined offices authorised to accept foreign messages as compared with 147 offices at the end of 1886-87.
2. Bengal	74	16,809	4	5	55,209	53,608	27,249	60,050	8	3	
3. Punjab	71	22,807	12	1	73,484	76,668	38,661	79,400	8	0	
4. N.-W. Provinces	65	25,534	12	6	75,248	87,692	20,752	83,406	12	6	
5. Bombay	47	19,946	0	4	52,821	63,479	7,669	59,986	13	0	
6. Behar	33	10,545	10	3	24,724	33,433	36,785	29,548	11	3	
7. Assam	33	10,409	13	6	22,484	24,511	4,686	26,405	10	0	
8. Central Provinces	25	10,140	10	8	30,027	34,249	1,090	32,387	15	3	
9. Burma	22	12,962	8	7	39,446	38,613	6,379	85,486	13	3	
10. Central India	13	5,933	7	1	17,460	21,797	16,108	19,612	11	6	
11. Sind and Biluchistan	9	5,833	10	5	30,360	13,623	904	32,309	10	3	
12. Eastern Bengal	5	1,647	10	8	5,850	4,615	2	6,516	7	6	
13. Rajputana	3	1,423	0	0	8,003	8,744	...	6,826	13	0	
14. Oudh	3	1,044	0	0	2,949	3,837	...	3,079	12	9	
Total for 1887-88	486	1,76,294	12	0	5,72,512	5,96,622	2,00,273	6,63,708	4	3	
Total for 1886-87	440	1,54,094	1	8	4,57,557	4,89,949	1,61,251	5,27,462	1	0	
Increase	46	22,200	10	4	1,14,955	1,06,673	39,022	1,36,246	3	3	
Percentage of Increase	10·45		14·40		25·12	21·77	24·19		25·83		

54. The Post Office also acts as an auxiliary of the Telegraph Department by receiving telegrams, at all post offices where this can be done with advantage, which are sent by post to the nearest telegraph office to be placed on the wires. This work naturally tends to decrease with the extension of direct telegraph facilities, and during the year under report the number of receiving offices fell from 1,720 in 1886-87 to 1,670, the decrease being mainly due to the opening of the new combined offices. The total number of messages received was 32,819 as compared with 31,578 in 1886-87, but the income realized has fallen from R32,942-10-0 to R30,698-2-0. Mention was made in last year's report of the extension to the Indo-European Telegraph Department of the reciprocity, as regards the free transmission of service letters and telegrams, which exists between the Post Office and the Government Telegraph Department. The number of messages collected by the post offices in the Persian Gulf, on account of the Indo-European Department, was 305, with fees amounting to R2,667, as compared with 117 with fees amounting to R1,116-5-0 in the preceding year. Towards the close of the year under report, the management of the Indo-European Telegraph lines was taken over by the Government Telegraph Department.

Telegraph Receiving Offices.

55. The other branch of non-postal work that has to be dealt with here is the Government carrying agency and passenger service. The only carrying agency now in existence is the bullock train between Umballa and Simla with branch lines to the hill stations of Kasauli, Dagshai, Solon and Subathu; and the only passenger service directly managed by the Post Office is the line between Umballa and Simla. There was no change during the year in the mileage or in the conditions under which the service is worked.

Post Office carrying agency and passenger service.

Section X.—Financial Results.

Receipts and Expenditure on account of Postal Service proper and non-postal branches.

56. The receipts and charges of the year, so far as the regular accounts of the Post Office are concerned, are shown in comparison with those of the previous year, according to postal circles in Appendix X, and a summary of the results is given in the statement below. Under the head of Postal Service proper the receipts for the year were ₹5,88,996 in excess of the receipts in 1886-87. There was an increase of ₹1,56,041 in the amount of postage realized in cash and commission, taken together, of which ₹51,592 occurred in Burma; an increase of ₹3,94,935 in the revenue derived from the sale of ordinary postage stamps, and of ₹61,906 in the revenue derived from Service postage stamps. The total charges were ₹2,37,414 in excess of the charges in 1886-87, a large part of this excess being due to the development of posts in Burma, and the net revenue was ₹17,07,271, or ₹3,51,582 in excess of the net revenue of 1886-87, as compared with an excess of ₹1,76,751 in that year over the returns of the preceding year. Under the head of Non-Postal Branches of Post Office business the deficit on the Bullock-train transactions of the year has risen to ₹48,011 from a deficit of ₹13,538 in 1886-87. This deficit was mainly due to a necessary increase of the rolling-stock and to the entertainment of additional cattle to meet special pressure of traffic. The figures, however, given in the statement below do not fairly represent the year's transactions in comparison with those of the preceding year. The receipts in 1886-87 included the share of the income realized on through booking on behalf of the North-Western Railway, and this sum was also included in the disbursements, while for the year under report this share has been excluded, in accordance with the accounts of the Comptroller General, from both sides of the accounts. The actual net receipts of the year were ₹1,04,161 as compared with ₹1,01,635 in 1886-87.

	1886-87.	1887-88.
POSTAL SERVICE PROPER.	₹	₹
Receipts including sale of service postage stamps . .	1,11,88,319	1,17,77,315
" excluding " " " " . .	94,39,167	99,66,257
Disbursements, including discount on sale of ordinary stamps	98,32,630	1,00,70,044
Net revenue, including sale of service postage stamps . .	13,55,689	17,07,271
NON-POSTAL BRANCHES.		
Bullock Train.		
Receipts	1,37,343	1,04,861
Disbursements	1,50,881	1,52,872
Deficit .	13,538	48,011
Passenger Service on Mail Cart Lines.		
Receipts and disbursements	2,05,698	2,11,120
Contract subsidies paid through the Post Office, but employed also largely on general and military considerations.		
Disbursements.	5,38,143	5,31,906

57. A comparative abstract of the receipts and charges of the Post Office during the year under report and the preceding year is given in Appendix XI, and this appendix includes, in addition to the two heads of Postal Service and Non-Postal Branches of the Post Office, the results of which have been dealt with in the preceding para., a third head of account comprising the items of receipt and expenditure given in the margin, which, although not shown in the Post Office Departmental Accounts, are included in the Finance and Revenue Accounts of the Empire. The total receipts for the year under the whole of these heads were ₹1,21,41,962, while the charges amounted to ₹1,37,52,151. The deficit, therefore, on the year's transactions was ₹16,10,189 as compared with a deficit of ₹19,59,989 in 1886-87. If, however, the receipts and charges under the District Post, over which the Imperial Post Office has no direct control, be omitted, the deficit will be reduced to ₹5,05,036. There are then several considerations to be taken into account, as was specially pointed out last year, before the position of the Indian Post Office can be properly judged. In Upper Burma service articles were still carried during the year under report entirely free of charge, owing to the difficulties in the way of providing regular supplies of service postage stamps, and it is estimated that, even at the special service rates, this correspondence represented postage of the amount of ₹43,994. The Post Office may then justly claim to be allowed to take credit for an agency charge on account of the Savings Bank work which it performs for Government. The commission on the year's business, calculated at the rates which the Presidency Banks are allowed to charge on the same class of work, amounts to ₹2,68,952-8 as shown in the margin. If, therefore, these two amounts, making an aggregate sum of ₹3,12,946, be deducted from the deficiency shown above, the net deficit at which the Post Office was administered will be reduced to ₹1,92,090.

Financial position of the Post Office.

REVENUE, 1887-88.	R	CHARGES, 1887-88.	R
District post collections, including zemindary dâk receipts in Bengal . .	48,666	District post establishment, including zemindary dâks in Bengal .	11,53,819
		Stores from England . . .	4,99,400
		Payments under postal arrangements with Lords of the Treasury	6,50,000
		Exchange on charges in England .	4,82,990
TOTAL .	48,666	TOTAL .	27,86,209

	R	a.
¼ per cent. on a balance of ₹4,25,19,344	1,59,447	8
A charge of 8 annas on each of ₹2,19,010 active accounts . .	1,09,505	0
TOTAL .	2,68,952	8

It may, then, again be fairly claimed that if the Post Office of India is to be judged by a strict standard of profit and loss, allowance must be made for the fact that official correspondence is carried, for special reasons, at lower rates of postage than ordinary correspondence, whereas no such distinction is made by the Post Office of the United Kingdom. Although no change in this respect is advocated, and the revenues of the Empire would be in no way affected by it, yet when the cost of the Post Office in relation to its work is compared with that of other Departments of Government, or with the results of Post Office administration elsewhere, it is only right that this should be taken into consideration. It was stated in last year's report that if the charges for official correspondence were reckoned at ordinary rates, assuming for the moment that they would be fair rates for the service rendered, the revenue derived from this source would, at a low computation, be doubled, and the Post Office instead of showing a deficit in its accounts would rank among the revenue-yielding departments of the State. With a view to obtain data by which the correctness of this view might be tested, special statistics were recorded during the year now under report. The number

of official articles of all kinds, and the actual weight of letters, packets, including newspapers, and parcels, was recorded during a week in August 1887 at every post office in India. The total number of official articles of all kinds for the year, calculated on the results of this enumeration, was over 25 millions, and the revenue at ordinary postage rates is estimated to amount to R58,72,423, while the actual amount of postage paid at official rates during the year, so far as this can be judged by the sales of Service postage stamps, as shown in Appendix VI, was R18,11,058. The result of this calculation must be regarded as approximate only, but it is sufficient to establish the substantial correctness of the view expressed last year.

Specially excluded items of expenditure.

58. There are certain other items of charge, not included in the departmental accounts of the Post Office or in the Finance and Revenue Accounts which, it has been ruled, need not be added to the expenditure of the Post Office. These items are shown, for purposes of reference, in the table in the margin in accordance with the practice of late years.

	1886-87.	1887-88.
	R	R
Cost of stationery supplied by the Superintendent of Stationery	1,18,743	2,28,935
Railway free service estimated	1,75,892	1,72,988
Value of services rendered to the Post Office by the Government Press	52,353	46,093
Rent of Government Buildings	3,25,335	3,26,938
Gratuities	4,465	10,664
Leave allowances paid in Great Britain	2,550	14,099
Pension (being the average of five years' capitalised at 10·165 years' purchase)	1,91,972	2,31,078
	8,71,310	10,30,795
Deduct—Share of Marine Subsidies charged in the Finance Accounts, which should have been borne by Military, Political, and other Departments	2,18,893	2,05,866
	6,52,417	8,24,929

Section XI.—General Review of Progress.

Proportionate increase in revenue and expenditure.

59. It has been usual for some years past to give a table showing the proportion of increase in correspondence, revenue, and expenditure since the year 1854, in which cheap postage rates were first introduced. The information in the accepted form has been prepared and will be found in the table in the margin, but is not of much value; and may, I think, in future be discontinued.

	Comparison of number of letters and newspapers (those of 1854-56 being represented by 100).	Comparison of revenue from private correspondence (that of 1855-56 being represented by 100).	Comparison of expenditure (that of 1855-56 being represented by 100.)
1855-56, first complete year of new rates	100	100	100
1867-68, thirteenth ditto	207	237	161
1868-69, fourteenth ditto	228	258	182
1869-70, fifteenth ditto	253	246	190
1870-71, sixteenth ditto	257	235	175
1871-72, seventeenth ditto	269	272	173
1872-73, eighteenth ditto	279	279	177
1873-74, nineteenth ditto	328	284	184
1874-75, twentieth ditto	348	305	189
1875-76, twenty-first ditto	352	326	191
1876-77, twenty-second ditto	368	345	196
1877-78, twenty-third ditto	387	378	206
1878-79, twenty-fourth ditto	394	390	222
1879-80, twenty-fifth ditto	428	417	234
1880-81, twenty-sixth ditto	476	452	252
1881-82, twenty-seventh ditto	507	459	270
1882-83, twenty-eigth ditto	550	478	290
1883-84, twenty-ninth ditto	598	508	303
1884-85, thirtieth ditto	646	526	308
1885-86, thirty-first ditto	711	559	320
1886-87, thirty-second ditto	758	586	330
1887-88, thirty-third ditto	798	618	338

Section XII.—Notice of Post Office Officials.

Mention of Special Services.

60. The services of Mr. G. J. Hynes, Deputy Postmaster General, Burma, during the year under report, deserve special recognition. In the face of many difficulties, by the exercise of good judgment, tact, and unflagging industry, he has improved, in a marked degree, the postal administration of that province. Among the officers, whose names have been brought to notice

by the heads of circles, the following deserve mention: Mr. J. Owens, who is now acting as a Deputy Postmaster General, on account of special work in connection with the extension of business hours at post offices and money arrangements for sub-offices in Bengal; Babu Purna Chandra Mustafi, for success in introducing and maintaining an unprecedented rate of speed on the important mail lines to Serajganj and Pabna, also in Bengal; Mr. Henry Smith, Postal Superintendent, Cocanada, and Mr. A. Wilson, Postal Superintendent, Vizagapatam, for similar success in improving the working of the main post line through the Northern Circars,—an improvement that has been attended with a saving of money to Government; Mr. Manekji Jamsetji, Manager, Dead-Letter Office, Bombay, for the special ability and care with which he has conducted his work, the results of which have been seen in the section dealing with Dead-Letter Offices; Mr. McCrea, Postal Superintendent, Pyinmana division for organizing and maintaining runners' lines in the Eastern division, Burma, and Babu Surya Kumar Mukerji, for exceptionally good work under difficult circumstances also in the Eastern division, Burma.

SCHEDULE OF PRINCIPAL STEAM SERVICES.

By the British India Steam Navigation Company.

(1) Weekly communication between Calcutta, Rangoon, and Moulmein. (2) Weekly communication between Calcutta and Rangoon *viâ* Chittagong, Akyab, Kyouk-Phyo, and Sandoway. (3) Weekly communication between Rangoon and Mergui *viâ* Tavoy. (4) Fortnightly communication between Madras and Rangoon, touching at certain intermediate ports on the north-east coast of Madras. (5) Weekly direct communication between Bombay and Karachi. (6) Weekly communication between Bombay and Karachi *viâ* the coast ports. (7) Weekly communication between Karachi and Busrah *viâ* the Persian Gulf ports.	Under contract with the Post Office for ten years, from 1st May 1884, on an annual subsidy of R4,39,000.
(8) Fortnightly communication between Madras and Bimlipatam *viâ* Masulipatam, Coconada and Vizagapatam. (9) Weekly communication between Tuticorin and Colombo.	Under supplementary contract with the Post Office, from 6th May 1886 to 30th April 1894, on an annual subsidy of R15,000.
(10) Weekly communication between Kyouk-Phyo, Ramree and Cheduba.	Under contract for ten years, from November 1884, with the Local Administration, on a monthly subsidy of R1,500 for the first five years and R1,200 for the second period of five years, subject to other arrangements if intermediately made.

By the Asiatic Steam Navigation Company.

(11) Four-weekly communication between Calcutta and Port Blair, with extensions to Nancowry and Rangoon.	Under the control of the Military Department, the consideration given being not in the form of subsidy, but of guaranteed rates for the transport of Government stores. Began to work for five years from 1st January 1888, and terminable thereafter by a notice of six months.

By the Irrawaddy Flotilla Company.

(12) Weekly communication between Rangoon and Mandalay and intermediate ports, with a monthly extension between Bhamo and Mandalay.	Under contract for five years from the 1st January 1886, the subsidy being R3,500 per month.
(13) Semi-weekly communication between Rangoon and Bassein, and Bassein and Henzada.	Under contract with the Local Administration for five years, from 1st July 1880, and to continue in force thereafter, unless determined by six months' notice. The monthly subsidy is R2,500, towards which the Post Office contributes R500 per mensem.

By the Euphrates and Tigris Steam Navigation Company.

(14) Weekly communication on the river Tigris between Busrah and Bagdad.	Under contract for ten years, from the 1st May 1884, with Her Majesty's Secretary of State for India. Subsidy R36,000 per annum: steamers run in connection with line No. 7.

By Messrs. Apcar & Co., Calcutta, and Jardine, Mathewson & Co., Hong-Kong.

(15) Monthly communication between Calcutta and Straits and Hong-Kong, the dates of departure being regulated primarily with reference to the Calcutta opium sales.	No subsidy.

By the Peninsular and Oriental Steam Navigation Company.

(16) Fortnightly communication between Calcutta and Colombo, touching at Madras. Fortnightly communication between Bombay and Colombo.	Non-contract lines maintained by the Company on its own account in connection with the China and Australian mail services. The Post Office pays by weight for the conveyance of mails sent by these non-contract steamers.

By other Agencies.

(17) By the River Steam Navigation Company. Daily communication between Dhubri and Dibrugarh on the Brahmaputra river.	Under contract with the Local Administration from the 7th October 1883 to the 1st May 1893. Annual subsidy R1,00,000, towards which the Post Office contributes R30,000.
(18) By India General Steam Navigation Company. Daily communication between Narainganj and Silchar.	Under contract with the Local Administration, from 1st January 1887 to 31st December 1891. Annual subsidy R40,000 during the 1st two years, and R30,000 during the succeeding three years, towards which the Post Office contributes R10,000.
(19) By Shepherd and Company's Steamers. Daily communication between Bombay and Goa.	Under contract with the Local Government from 1st October 1886 to 31st May 1887. The monthly subsidy is R2,880, towards which the Post Office contributes R780, the Portuguese Government R200.
(20) By Bengal Central Flotilla Company. Daily communication between Khulna and Barisal.	Under contract with the Post Office from 1st July 1884 to 30th June 1889. Monthly postal subsidy R350, of which the Imperial Post Office contributes R183, terminable by six months' notice.

NOTE.—A service by sea worked by native boats is maintained by the Government of Ceylon between Point Calimere on the Indian side and Kankesanturai on the Ceylon side.

Appendix No. I.

Statement showing the number of Post Offices and Letter Boxes opened, and Village Postmen entertained during the year 1887-88, and the total number that stood at the end of the official years 1886-87 and 1887-88.

Names of Postal Circles.	Existing on the 31st March 1887.			Opened or entertained in 1887-88.			Total of 1887-88.			Closed or discontinued in 1887-88.			Balance on 31st March 1888.			Increase or Decrease.		
	Post Offices.	Letter Boxes.	Village Postmen.	Post Offices.	Letter Boxes.	Village Postmen.	Post Offices.	Letter Boxes.	Village Postmen.	Post Offices.	Letter Boxes.	Village Postmen.	Post Offices.	Letter Boxes.	Village Postmen.	Post Offices.	Letter Boxes.	Village Postmen.
	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
Bengal	1,130	3,407	1,086	263	190	35	1,393	3,597	1,121	239	73	13	1,154	3,524	1,108	Increase 24	Increase 117	Increase 22
Madras	1,093	594	481	292	556	32	1,385	1,150	513	253	60	2	1,132	1,090	511	„ 39	„ 496	„ 30
Bombay	1,272	1,741	650	218	248	121	1,490	1,989	771	263	86	22	1,227	1,903	749	Decrease 45	„ 162	„ 99
North-Western Provinces	755	370	45	247	167	37	1,002	537	82	210	28	1	792	509	81	Increase 37	„ 139	„ 36
Punjab	719	305	331	100	47	29	819	352	360	103	5	10	(a) 716	347	350	Decrease 3	„ 42	„ 19
Burma	97	120	18	48	5	6	145	125	24	22	31	1	123	94	23	Increase 26	Decrease 26	„ 5
Central Provinces	351	411	276	59	29	11	410	440	287	34	17	4	376	423	283	„ 25	Increase 12	„ 7
Oudh	288	146	221	61	10	33	349	156	254	55	23	4	294	133	250	„ 6	Decrease 13	„ 29
Rajputana	162	87	92	62	10	2	224	97	94	43	1	...	(b) 181	96	94	„ 19	Increase 9	„ 2
Assam	202	139	220	21	19	10	223	158	230	14	5	6	209	153	224	„ 7	„ 14	„ 4
Behar	442	381	668	107	37	11	549	418	679	104	6	8	445	412	671	„ 3	„ 31	„ 3
Eastern Bengal	327	766	272	52	104	15	379	870	287	41	47	3	338	823	284	„ 11	„ 57	„ 12
Central India	131	51	34	24	7	2	155	58	36	20	6	5	135	52	31	„ 4	„ 1	Decrease 3
Sind	128	68	61	55	22	10	183	90	71	42	12	5	141	78	66	„ 13	„ 10	Increase 5
Railway Mail Service	...	800	...	...	5	...	...	805	...	...	738	...	...	67	...	...	Decrease 733	...
Total	7,097	9,386	4,455	1,609	1,456	354	8,706	10,842	4,809	1,443	1,138	84	7,263	9,704	4,725	Increase 166	Increase 318	Increase 270

(a) Includes three Post Offices in charge of Mail Agents and one in charge of a Sorter.

(b) Includes one Post Office in charge of a Sorter.

Appendix No. II.

Statement showing the distances over which mails were conveyed by Railway, Mail-carts, Horses, Camels, Runners, Boats and Steamers during the years 1886-87 and 1887-88.

Names of Postal Circles.	Railway.								Mail carts, horses, camels, &c.		Runners or boats.		Steamer services, sea and river.		Total.	
	Under Local Control.		Under Inspector-General, Railway Mail Service. Served by Mail Guards.		Served by Railway Mail Service Sorting Sections.		Total.									
	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.
	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.
Bengal	*91	*144	146	89	723	723	960	956	162	201	4,362	4,399	(a) 3,638	(a) 3,649	9,122	9,205
Madras	*299	*376	99	60	1,858	1,982	2,256	2,418	144	138	6,830	6,737	1,207	1,207	10,437	10,500
Bombay	...	...	150	220	1,542	1,778	1,692	1,998	717	521	8,396	8,501	(a) 3,233	(a) 3,233	14,038	14,253
North-Western Provinces	*78	*87	106	140	1,440	1,535	1,624	1,762	661	611	1,348	1,220	...	...	3,633	3,593
Punjab	*249	*499	...	33	1,309	1,339	1,558	1,871	639	639	2,263	2,336	...	...	4,460	4,846
Burma	327	(b) 419	...	...	...	...	327	419	64	410	344	785	2,650	3,407	3,385	5,021
Central Provinces	*195	*195	14	14	727	727	936	936	421	302	2,625	2,645	...	...	3,982	3,973
Oudh	...	...	75	218	579	491	654	709	113	113	782	731	...	...	1,549	1,553
Rajputana	*64	...	79	143	633	633	776	776	278	278	1,830	2,117	...	...	2,834	3,171
Assam	73	106	...	...	...	...	73	106	...	...	1,658	1,716	669	701	2,400	2,523
Behar	*37	*77	83	4	716	783	836	864	4	4	1,200	1,136	...	...	2,040	2,004
Eastern Bengal	...	...	...	...	86	86	86	86	...	...	1,460	1,481	286	286	1,832	1,853
Central India	*12	*49	...	...	280	289	292	338	80	111	1,933	1,933	...	...	2,305	2,382
Sind	*19	*155	...	101	621	548	640	804	650	545	698	734	...	...	1,988	2,083
Total	1,444	2,107	752	1,022	10,514	10,914	12,710	14,043	3,933	3,963	35,729	36,471	11,683	12,483	64,055	66,960

* On these lines mails are conveyed under the weighment system, *i.e.*, paid for by weight checked half-yearly.

(b) Includes Railway trolly, 92 miles, being a part of Toungoo-Mandalay extension.

(a) Sea Sorting Services exist between Calcutta—Rangoon, and Bombay-Karachi.

Appendix

Statement showing the estimated number of Letters, Post-cards, Newspapers, Packets and Parcels received in the Provinces, Oudh, Rajputana, Assam, Behar, Eastern Bengal, Central

	Bengal.		Madras.		Bombay.		N.-W. Provinces.		Punjab.		Burma.		Central Provinces	
	Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery.	
	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.
Letters paid	16,477,951	16,884,352	21,935,900	22,779,911	24,998,042	25,620,158	13,134,343	13,424,987	13,368,438	13,467,978	3,123,983	4,146,149	5,273,911	5,389,772
,, unpaid	4,189,627	4,290,966	2,455,616	2,418,699	3,528,090	3,488,488	3,894,915	3,864,568	2,392,705	2,250,460	2,732,234	3,397,994	1,364,500	1,524,579
,, registered	781,569	804,538	937,268	1,000,230	575,553	607,438	574,510	625,949	471,215	478,593	93,179	149,728	286,708	284,987
,, insured	29,982	26,045	25,889	25,107	10,507	10,715	8,656	16,660	12,540	8,551	3,102	1,095	3,259	5,892
,, value-payable	9,047	10,142	4,328	6,075	1,669	2,920	10,585	15,773	7,326	10,090	886	834	2,711	3,624
,, service privileged	755,446	777,424	7,847	7,926	1,486	1,721	1,423,135	1,380,534	1,229,164	1,154,756	672,252	824,027	445,352	545,701
Post-cards	12,635,209	13,252,759	10,155,943	11,369,776	14,492,925	16,567,141	8,588,111	9,291,153	8,264,304	9,067,539	313,691	341,940	2,135,250	2,350,913
Reply Post-cards	408,279	386,379	335,174	349,070	194,258	230,810	445,874	467,747	507,376	377,671	31,468	38,507	112,681	123,214
Total	34,287,110	36,432,605	35,857,965	37,956,794	43,802,530	46,529,391	28,080,129	29,087,371	26,253,068	26,815,638	6,970,795	8,899,274	9,624,372	10,228,682
Newspapers	3,735,462	3,537,241	3,260,675	3,257,860	3,252,984	3,338,134	2,614,026	2,593,846	2,603,206	2,733,198	1,074,612	1,462,412	807,928	888,410
Book and Pattern Packets unregistered	905,695	965,269	1,216,649	1,507,606	952,833	1,017,620	620,161	709,143	442,406	546,405	157,732	216,693	213,316	254,561
Book Packets: Registered	24,636	21,952	14,131	16,712	14,026	13,844	10,037	10,794	12,123	12,045	7,952	10,663	3,572	3,702
Book Packets: Value-payable registered	6,700	6,257	12,958	11,628	4,510	3,285	10,481	7,978	7,691	6,648	2,477	3,415	3,911	5,214
Book Packets: Value-payable unregistered	56,731	119,929	41,897	62,519	28,939	35,874	36,317	58,530	25,915	41,532	6,805	13,635	12,306	20,049
Parcels paid	104,364	104,807	77,536	81,708	143,445	132,234	87,391	85,905	125,013	126,055	31,703	47,098	22,865	21,744
,, unpaid	60,095	54,515	49,718	47,137	46,199	35,796	39,394	37,178	38,142	37,308	27,323	36,278	14,730	15,539
,, insured	17,207	17,885	33,893	32,615	35,848	30,764	14,913	15,069	13,401	13,557	3,989	5,253	8,812	10,741
,, value-payable	49,301	60,512	48,128	54,776	20,909	22,708	44,843	62,624	42,079	45,338	20,753	38,116	17,676	19,684
Total	39,247,303	41,320,972	40,613,550	43,029,355	48,302,223	51,159,650	31,557,692	32,668,438	29,563,044	30,377,724	8,304,141	10,732,837	10,729,488	11,468,326
Money Orders, Inland	1,149,541	1,308,997	598,278	672,151	495,431	554,008	627,006	740,207	385,441	432,865	200,612	284,064	212,700	246,588
Grand Total	40,396,844	42,629,969	41,211,828	43,701,506	48,797,654	51,713,658	32,184,698	33,408,645	29,948,485	30,810,589	8,504,753	11,016,901	10,942,188	11,714,914
Deduct number of articles returned undelivered	446,760	451,322	982,397	987,794	1,788,735	1,815,849	623,968	633,327	754,768	729,635	1,558,211	2,310,594	454,190	458,414
Net actually delivered	39,950,084	42,178,647	40,229,431	42,713,712	47,008,919	49,897,809	31,560,730	32,775,318	29,193,717	30,080,954	6,946,542	8,706,307	10,487,998	11,256,500
Add number of articles sent to Dead Letter Offices	728,947	730,853	288,085	272,938	590,804	575,141	447,811	399,826	288,952	271,690	33,617	84,083	97,215	92,370
Total	40,679,031	42,909,500	40,517,516	42,986,650	47,599,723	50,472,950	32,008,541	33,175,144	29,482,669	30,352,644	6,980,159	8,790,390	10,585,213	11,348,870

No. III.

Post Offices under the Bengal, Madras, Bombay, North-Western Provinces, Punjab, Burma, Central India and Sind Postal Circles during the years 1886-87 and 1887-88.

Oudh.		Rajputana.		Assam.		Behar.		Eastern Bengal.		Central India.		Sind.		Total.	
Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery.	
1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.
2,833,260	2,973,029	3,703,290	3,735,749	1,890,804	1,967,741	4,646,658	4,806,737	3,042,275	3,369,471	1,855,269	1,837,071	4,093,710	3,782,990	120,377,834	124,185,095
1,207,550	1,228,799	708,752	679,969	695,273	694,517	2,235,703	2,293,921	924,206	901,159	538,427	533,838	695,090	530,580	27,562,688	28,098,537
107,128	116,357	87,652	94,144	61,033	58,583	238,658	253,623	70,132	75,633	49,353	47,346	119,929	101,887	4,453,887	4,699,036
1,199	991	1,251	1,538	2,268	1,799	4,145	4,119	2,555	2,764	1,304	1,147	756	521	107,413	106,944
3,129	2,998	1,955	3,155	4,276	5,475	10,194	12,801	1,460	1,825	860	1,408	1,173	1,460	59,599	78,580
114,063	124,621	15,017	19,971	95,239	81,421	432,994	455,233	177,338	179,502	124,413	115,757	...	...	5,493,746	5,668,594
1,547,053	1,797,260	1,224,575	1,408,378	846,956	935,078	2,161,921	2,499,337	2,325,128	2,832,322	649,205	717,590	936,486	983,023	65,276,757	73,414,209
81,043	89,190	26,697	25,029	30,973	28,965	125,117	153,509	117,530	123,057	21,743	17,390	40,228	30,843	2,479,341	2,441,381
5,895,325	6,333,245	5,769,189	5,967,933	3,626,822	3,773,579	9,855,390	10,479,280	6,660,624	7,485,733	3,240,574	3,271,547	5,887,372	5,431,304	225,811,265	238,692,376
551,072	598,626	365,939	338,198	763,788	718,372	855,847	798,307	740,168	655,462	327,640	318,984	653,350	593,725	21,606,697	21,832,775
115,861	121,154	98,420	98,967	142,011	160,652	200,150	208,650	116,565	137,162	36,995	53,446	87,704	98,003	5,306,498	6,095,331
2,425	2,086	1,851	1,929	2,425	2,216	3,806	3,076	4,198	4,328	1,043	04	2,946	2,242	105,173	106,293
2,477	2,685	1,147	1,721	3,546	1,695	3,624	3,989	3,050	3,181	1,460	1,043	1,304	1,616	65,336	60,355
9,568	25,576	5,058	9,777	11,889	18,380	15,904	26,254	15,356	31,572	3,676	7,352	4,510	6,700	274,871	477,679
20,961	22,474	21,822	19,501	13,166	11,784	23,673	25,315	11,915	12,801	10,220	8,447	16,555	16,425	710,629	716,298
7,665	6,570	12,775	10,872	12,697	12,905	17,077	16,425	10,272	9,672	6,361	4,954	13,062	8,578	355,510	333,727
4,510	4,458	20,388	20,544	4,615	3,520	5,319	5,397	2,764	2,477	4,302	4,536	4,302	3,937	174,263	170,753
8,447	9,412	6,388	6,205	29,252	29,774	23,673	25,915	9,516	9,933	5,736	6,805	12,801	8,838	339,502	400,640
6,618,311	7,126,286	6,302,977	6,475,647	4,610,211	4,732,877	11,004,463	11,592,608	7,574,428	8,352,321	3,638,007	3,677,818	6,683,906	6,171,368	254,749,744	268,886,227
119,937	138,396	97,781	106,773	156,525	172,277	315,904	356,533	220,383	251,463	98,635	109,656	142,943	138,417	4,821,117	5,512,395
6,738,248	7,264,682	6,400,758	6,582,420	4,766,736	4,905,154	11,320,367	11,949,141	7,794,811	8,603,784	3,736,642	3,787,474	6,826,849	6,309,785	259,570,861	274,398,622
141,542	174,523	134,764	143,184	113,853	148,972	288,871	298,466	172,280	180,362	148,738	136,927	238,163	144,905	7,847,240	8,614,274
6,596,706	7,090,159	6,265,994	6,439,236	4,652,883	4,756,182	11,031,496	11,650,675	7,622,531	8,423,422	3,587,904	3,650,547	6,588,686	6,164,880	251,723,621	265,784,348
96,705	102,036	111,468	79,833	...	...	189,331	181,512	...	...	...	...	97,953	76,263	2,970,888	2,866,545
6,693,411	7,192,195	6,377,462	6,519,069	4,652,883	4,756,182	11,220,827	11,832,187	7,622,531	8,423,422	3,587,904	3,650,547	6,686,639	6,241,143	254,694,509	268,650,893

Appendix

Statement showing the number of articles received at, and disposed of by, the Dead Letter Offices at Calcutta, years 1886-87

		Calcutta.		Madras.		Bombay.		Allahabad.		Lahore.	
		Number.		Number.		Number.		Number.		Number.	
		1886-87.	1887-88.	1885-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.
Receive from Post Offices	Registered Articles	1,953	1,961	3,025	3,178	7,318	5,098	1,136	1,181	793	821
	Parcels	183	234	141	133	435	613	102	107	59	74
	Letters	644,445	648,937	254,087	241,443	511,084	488,069	398,541	360,884	242,782	225,206
	Newspapers	56,084	51,871	23,267	20,671	63,029	62,047	46,886	31,275	36,380	33,293
	Packets	26,282	27,850	7,565	7,513	8,938	19,314	1,146	6,379	8,938	12,296
	Total	728,947	730,853	288,085	272,938	590,804	575,141	447,811	399,826	288,952	271,690
Received from other Dead Letter Offices.	Registered Articles	1	...	...	...	398	400	23	...	29	26
	Parcels	...	...	...	...	5	104	1	...	...	...
	Letters	89,037	104,702	34,466	44,075	74,948	69,045	183,330	174,756	83,481	68,535
	Newspapers	31,962	25,213	4,459	4,104	30,319	27,569	10,251	12,269	15,571	17,222
	Packets	6,106	5,099	1,115	907	23,054	28 265	750	1,446	689	969
	Total	127,106	135,014	40,040	49,086	128,724	125,383	194,355	188,471	99,770	86,752
Total No. of Articles received in the Dead Letter Office		856,053	865,867	328,125	322,024	719,528	700,524	642,166	588,297	388,722	358,442
Deduct—Articles transferred to other Dead Letter Offices.	Registered Articles	185	215	158	168	607	90	115	73	57	36
	Parcels	5	46	7	10	16	11	2	28	7	6
	Letters	212,456	230,635	42,304	42,300	142,338	122,532	108,874	106,436	57,220	62,552
	Newspapers	11,069	12,468	15,003	13,859	55,762	56,157	24,577	19,362	10,716	7,294
	Packets	15,670	15,336	2,674	2,507	28,256	33,504	673	3,885	5,784	9,004
	Total	240,285	259,250	60,236	58,844	226,979	212,294	134,241	129,784	83,784	78,892
Balance remaining to be disposed of		615,768	606,617	267,889	263,180	492,549	488,230	507,925	458,513	304,938	279,550
Articles sent out by Dead Letter Offices. By re-direction or re-transmission to their Addressees.	Registered Articles	227	247	26	26	1,522	285	70	41	103	95
	Parcels	42	64	3	5	117	120	41	14	22	8
	Letters	41,720	41,733	21,290	12,723	97,652	88,254	114,536	58,599	40,340	28,877
	Newspapers	1,774	2,057	2,014	1,028	2,697	2,958	16,718	2,391	2,693	1,389
	Packets	2,582	2,629	780	665	1,520	3,233	328	1,480	2,025	1,590
	Total	46,345	46,730	24,113	14,447	103,508	94,850	131,693	62,525	45,183	31,959
By return to their senders	Registered Articles	1,407	1,350	2,291	2,567	4,008	3,843	484	661	445	492
	Parcels	84	87	44	33	43	237	15	31	18	34
	Letters	340,095	319,573	156,744	163,179	186,478	199,983	236,322	269,657	153,036	144,037
	Newspapers	73,683	62,559	10,709	9,888	34,814	30,443	14,813	20,457	38,326	41,622
	Packets	13,228	14,484	2,130	2,501	2,162	10,781	403	1,619	1,818	2,671
	Total	429,397	398,053	171,918	178,168	227,505	245,287	252,037	292,425	193,643	188,856
Articles undisposable and deposited as dead.	Registered Articles	135	149	550	417	1,579	1,280	490	406	217	224
	Parcels	52	37	87	85	264	349	45	34	12	26
	Letters	138,311	161,648	68,125	67,316	159,564	146,345	122,139	100,948	65,667	58,275
	Newspapers	620	...	...	...	75	58	1,029	1,334	216	210
	Packets	908	...	3,006	2,747	54	61	492	841	...	...
	Total	140,026	161,834	71,858	70,565	161,536	148,093	124,195	103,563	66,112	58,735
GRAND TOTAL		615,768	606,617	267,889	263,180	492,549	488,230	507,925	458,513	304,938	279,550
Articles issued by Dead Letter Offices for delivery to the Addressees or Senders and returned as undeliverable.	Registered Articles	273	328	246	264	208	218	13	104	75	78
	Parcels	...	2	4	3	2	1	...	...	2	1
	Letters	47,490	39,794	27,791	27,405	29,705	28,992	27,181	26,188	15,922	16,160
	Newspapers	463	246	85	76	58	142	117	76	52	61
	Packets	351	234	56	103	13	18	2	11	17	39
	Tota	48,577	40,604	28,182	27,851	29,986	29,371	27,313	26,379	16,068	16,339

No. IV.

Madras, Bombay, Allahabad, Lahore, Nagpur, Lucknow, Abu, Rangoon, Dinapur, and Karachi, during the and 1887-88.

Nagpur.		Lucknow.		Abu.		Rangoon.		Dinapur.		Karachi.		Total.			
Number.		Number.		Number.		Number.		Number.		Number.		Number.		Proportion.	
1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88	1886-87.	1887-88.	1886-87.	1887-88.
806	865	320	352	143	134	140	298	762	959	709	611	17,105	15,458	...	...
13	13	17	29	12	25	32	168	5	4	17	15	1,016	1,415	...	...
88,679	83,597	88,599	92,883	105,490	73,587	32,760	77,530	178,112	170,654	90,633	68,553	2,635,212	2,531,343	...	...
7,594	7,797	6,058	6,960	5,349	5,346	611	3,936	7,291	6,946	4,842	5,873	257,391	236,015	...	...
123	98	1,711	1,812	474	741	74	2,151	3,161	2,949	1,752	1,211	60,164	82,314	...	...
97,215	92,370	95,705	102,036	111,468	79,833	33,617	84,083	189,331	181,512	97,953	76,263	2,970,888	2,866,545	76·86	75·83
18	30	17	18	7	4	...	9	99	113	10	16	602	616	...	...
3	2	...	...	3	3	...	...	8	7	1	1	21	117	...	...
28,070	30,102	88,179	98,971	43,924	47,219	1,732	4,879	120,025	127,457	14,011	12,580	761,203	782,321	...	...
676	576	2,488	3,002	704	361	3	71	1,776	1,322	257	176	98,556	91,885	...	...
70	75	310	455	166	135	1	2	365	940	1,236	297	33,862	38,590	...	...
28,837	30,785	90,994	102,446	44,894	47,722	1,736	4,961	122,273	129,839	15,515	13,070	894,244	913,529	23·14	24·17
126,052	123,155	187,699	204,482	156,362	127,555	35,353	89,044	311,604	311,351	113,468	89,333	3,865,132	3,780,074	100	100
27	8	34	26	37	3	25	103	33	38	6	8	1,284	768	...	...
2	2	2	14	4	2	...	70	1	...	1	3	47	192	...	...
34,225	18,245	39,506	41,086	42,074	31,961	8,218	32,561	54,150	55,511	57,642	38,782	809,097	782,651	...	...
5,630	5,705	4,564	4,861	4,652	5,018	276	2,817	5,855	5,393	3,373	4,384	142,377	137,318	...	...
78	61	1,112	1,151	359	503	49	1,733	2,582	2,301	1,267	803	58,504	71,288	...	...
39,962	24,021	45,218	47,138	47,126	37,487	8,568	37,284	62,621	63,243	62,289	43,980	1,011,309	992,217	26·16	26·25
86,090	99,134	142,481	157,344	109,236	90,068	26,785	51,760	248,983	248,108	51,179	45,353	2,853,823	2,787,857	73·84	73·75
30	68	11	9	9	3	...	3	61	128	24		2,083	931	...	...
2	4	1	4	7	5	...	14	1	1	1	3	237	242	...	...
7,711	10,724	13,709	15,287	48,056	24,105	2,777	7,209	16,152	19,519	7,394	8,376	411,337	315,406	...	...
999	1,124	533	719	788	304	52	106	722	878	632	856	29,622	13,810	...	...
56	56	406	400	150	168	4	25	451	440	440	342	8,742	11,028	...	...
8,798	11,976	14,660	16,419	49,010	24,585	2,833	7,357	17,387	20,966	8,491	9,603	452,021	341,417	15·84	12·25
569	665	138	125	69	87	78	160	570	727	500	443	10,559	11,120	...	...
2	2	5	2	2	13	12	27	1	1	4	3	231	470	...	...
58,257	58,464	94,381	103,123	50,328	53,962	22,363	40,894	155,101	143,287	24,655	21,556	1,478,660	1,518,015	...	...
1,617	1,544	3,383	4,382	703	385	286	1,084	2,372	1,997	[illegible]	694	181,541	175,055	...	...
59	56	436	594	75	158	22	395	420	834	1,241	325	21,994	34,418	...	...
60,505	60,731	98,343	108,226	51,177	54,605	22,761	42,560	158,464	146,846	27,235	23,321	1,692,985	1,739,078	59·32	62·38
198	154	154	210	35	45	37	41	197	179	189	150	3,781	3,255	...	...
9	7	9	9	2	8	20	57	10	9	12	7	522	628	...	...
16,556	26,266	29,182	32,358	8,956	10,778	1,134	1,745	72,734	79 794	14,953	12,119	697,321	697,592	...	...
24	...	66	...	...	...	...	...	118	...	250	115	2,407	1,717	...	...
...	...	67	122	56	47	...	...	73	314	40	38	4,786	4,170	...	...
16,787	26,427	29,478	32,699	9,049	10,878	1,191	1,843	73,132	80,296	15,453	12,429	708,817	707,362	24·84	25·37
86,090	99,134	142,481	157,344	109,236	90,068	26,785	51,760	248,983	248,108	51,179	45,353	2,853,823	2,787,857	100	100
71	97	17	9	7	7	19	7	132	167	67	64	1,128	1,343	...	...
3	1	...	...	...	...	...	...	...	...	...	...	11	8	...	...
8,517	6,734	4,347	5,032	7,698	8,110	809	1,248	28,536	27,333	2,554	2,437	200,550	189,433	...	...
2	1	5	1	...	2	...	...	309	26	...	3	1,091	634	...	...
...	...	2	1	1	...	...	...	76	18	...	3	518	427	...	...
8,593	6,833	4,371	5,043	7,706	8,119	828	1,255	29,053	27,544	2,621	2,507	203,298	191,845	9·48	9·22

Appendix No. V.

Statement showing the Number of Ordinary Postage Labels of each denomination sold in each Postal Circle, and the Gross Value thereof, during the years 1886-87 and 1887-88.

Names of Postal Circles.	½-anna Postcards.	½-anna Inland Reply Postcards.	1½-anna Foreign Post-cards.	3-anna Foreign Reply Post-cards.	½-anna Envelopes.	½-anna Envelopes, square.	1-anna Envelopes.	1-anna Envelopes, square.	2-anna Registration Envelopes, A size.	2-anna Registration Envelopes, B size.	4½-anna Envelopes.	½-anna Labels.	9-pie Labels.	1-anna Labels.	1½-anna Labels.	2-anna Labels.	3-anna Labels.	4-anna Labels.	4½-anna Labels.	6-anna Labels.	8-anna Labels.	12-anna Labels.	1-rupee Labels.	Gross Value.	Discount
	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	R	R
Bengal	9,564,840	1,203,728	14,368	232	8,329,106	27,600	11,621	5,776	26,896	1,240	45,296	8,436,964	14,128	1,459,405	95,952	789,505	129,263	503,651	171,325	35,250	211,199	190	18[illegible],821	14,33,918	22,378
Madras	8,158,916	879,124	16,336	584	10,077,376	45,632	40,224	10,648	68,768	3,328	44,337	8,316,876	86,339*	1,226,423	70,441	733,890	119,323	363,283	106,557	32,248†	194,916	12	165,460	13,56,083	20,800
Bombay	14,044,483	857,113	23,636	416	13,287,481	29,152	14,944	6,394	24,000	2,926	35,579	7,860,753	84,552	1,174,401	104,171	475,067	281,607	401,709	192,942	48,054	180,041	642	258,414	16,46,661	25,482
North-Western Provinces	6,960,612	485,036	9,831	88	5,942,257	42,680	9,423	6,960	16,480	1,192	32,040	4,141,044	84,037	613,624	5,052	520,642	26,998	233,194	34,330	12,749	105,712	513	94,598	7,87,711	12,280
Punjab	6,169,888	819,008	12,832	136	5,554,448	46,800	26,920	9,528	21,328	1,048	45,796	2,886,671	92,328	612,157	5,430	332,207	38,746	242,331	48,614	9,243	121,824	36	105,796	7,43,575	11,595
Burma	202,133	13,659	4,352	120	977,000	13,424	8,192	5,960	3,280	480	17,961	1,505,186	20,639	308,948	8,954	113,996	43,693	150,195	42,229	13,067	76,978	...	118,037	3,52,860	5,359
Central Provinces	1,651,088	232,056	2,104	192	2,720,473	15,792	2,608	3,408	11,648	440	12,000	826,516	20,776	189,673	3,725	140,189	25,306	67,150	6,423	3,978	41,468	549	39,985	2,66,864	4,156
Oudh	1,282,784	96,584	1,952	40	1,042,720	7,776	832	856	2,880	232	7,312	752,671	19,428	120,936	1,736	90,537	7,320	55,865	9,773	1,756	15,683	94	13,840	1,42,721	2,219
Rajputana	959,700	152,864	845	32	2,263,958	5,392	1,888	912	3,680	248	4,752	494,479	7,521	79,621	2,544	60,021	7,767	39,725	5,537	5,961	27,450	24	25,782	1,76,113	2,912
Assam	585,008	99,536	2,464	152	786,240	5,936	2,128	1,120	4,304	256	7,520	705,310	...	160,843	729	76,753	7,313	79,748	7,392	1,820	48,556	40	42,578	1,72,987	2,687
Behar	1,716,255	243,280	2,232	34½	2,325,364	10,000	1,931	1,728	5,808	488	10,877	1,126,848	3,786	187,813	4,157	193,087	7,510	78,823	5,675	3,973	36,200	52	37,054	2,62,987	4,095
Eastern Bengal	1,622,640	222,848	352	16	1,178,848	3,472	640	560	4,560	288	1,200	627,999	...	97,721	264	74,680	4,600	40,951	5,012	1,191	16,771	...	11,706	1,38,556	2,162
Central India	447,040	48,656	992	56	1,024,192	4,272	1,424	904	2,224	296	3,600	305,197	20,615	69,492	296	34,864	5,433	33,742	5,547	1,745	17,227	...	14,819	96,640	1,507
Sind	766,784	73,592	1,942	24	1,996,176	12,800	8,224	1,184	3,960	560	7,614	826,651	21,842	146,289	8,612	67,744	20,883	63,516	23,625	3,750	40,654	28	36,874	2,11,083	3,269
Total of 1887-88	54,132,171	5,427,081	94,238	2,432	57,505,639	270,728	130,999	55,848	199,816	13,022	275,884	38,813,165	475,991*	6,447,346	312,063	3,703,182	725,762	2,353,883	664,981	174,785†	1,134,679	2,180	1,150,764	77,88,759	1,20,901
Total of 1886-87	46,543,879	5,411,243	87,269	3,248	55,520,019	487,050	133,931	108,716	161,536	8,400	281,001	37,478,947	393,639	6,092,338	282,425	3,594,115	619,123	2,518,829	419,354	196,406	1,020,441	776	1,018,210	72,91,738	1,13,180

* Includes 120 eight-pie labels.

† Includes 12 six-anna and eight-pie labels.

	R	R
Gross value of ordinary postage labels sold as per Appendix X		71,97,513
Deduct.—Amount adjusted in Post Office Books for which returns have not been received from Superintendent of Stamps		8,130
		71,89,383
Add—Telegraph revenue realised in postage stamps	5,88,867	
Ordinary postage labels used by Presidency Banks and their branches in connection with Government Treasury business and adjusted under Government orders as Service labels	7,454	
Excess shewn by Superintendent of Stamps	2,752	
Difference in figures furnished by the Civil Account Department, and those by the Superintendent of Stamps and under reference	303	
		5,99,376
		77,88,759
Gross value of ordinary stamps as per Appendix V		77,88,759
Discount as per Appendix X	1,11,960	
Deduct—Amount on account of difference in figures furnished by the Civil Account Department and those by the Superintendent of Stamps and under reference	260	
	1,11,700	
Add—Discount on ordinary stamps affixed to Telegraph messages during 1887-88	9,201	
	1,20,901	
Discount as per Appendix V	1,20,901	

Appendix No. VI.

Statement showing the Number of Service Postage Labels of each denomination sold in each Postal Circle, and the Gross Value thereof, during the years 1886-87 and 1887-88.

Names of Postal Circles.	¼-anna Post-cards.	9-pie Soldier's Envelopes.	½-anna Labels.	1-anna Labels.	2-anna Labels.	4-anna Labels.	8-anna Labels.	Gross Value.
	No.	No.	No.	No.	No.	No.	No.	R
Bengal	169,145	2,880	1,279,038	1,896,404	155,611	129,310	41,456	2,33,802
Madras	308,954	6,768	2,650,031	2,607,604	190,491	76,609	35,361	3,11,630
Bombay	102,069	12,320	1,797,858	3,298,997	287,920	142,234	61,230	3,16,803
North-Western Provinces	84,014	17,968	1,396,320	1,765,840	155,056	71,615	27,210	2,07,186
Punjab	135,324	23,024	964,435	2,697,475	169,785	171,223	107,832	3,20,049
Burma	19,124	1,600	253,352	480,862	26,133	12,307	2,772	46,294
Central Provinces	28,588	960	564,880	677,377	55,948	24,643	11,394	79,339
Oudh	22,432	13,152	314,461	446,732	35,770	20,354	8,062	52,408
Rajputana	3,264	...	114,536	104,364	8,799	2,580	966	12,381
Assam	33,696	..	128,884	306,856	15,058	8,612	3,484	29,510
Behar	24,986	3,440	393,718	435,507	23,506	6,526	1,403	45,373
Eastern Bengal	19,232	..	136,514	240,768	8,294	3,837	646	21,934
Central India	1,792	...	80,757	121,151	5,736	3,085	600	11,912
Sind	24,256	1,584	593,085	609,705	27,276	11,168	3,091	64,853
Total of 1887-88	**976,876**	**83,696**	**10,667,869**	**15,689,642**	**1,165,383**	**684,103**	**305,507**	**18,03,474**
Total of 1886-87	960,730	94,944	10,485,563	15,145,414	1,099,922	638,104	299,528	17,41,245

	R	R
Gross value of Service postage labels as per Appendix X.		18,11,058
Deduct—Ordinary postage labels used by Presidency Banks and their branches in connection with the Government Treasury business adjusted as Service labels	7,454	
Difference in figures furnished by the Civil Account Department and those by the Superintendent of Stamps and under reference	130	7,584
		18,03,474
Gross value of Service stamps as per Appendix VI		18,03,474

Appendix No. VII.

Statement showing the correspondence sent to, and received from, the District Post in each Postal Circle during the years 1886-87 and 1887-88.

Names of Postal Circles.	Articles received from the Imperial Post or from the District Post for delivery by the District Post.								Articles posted in the District Post for despatch to the Imperial Post or to the District Post.								Articles re-directed by the District Post to the Imperial Post undelivered.							
	Paid.					Unpaid.		Total.	Paid.					Unpaid.		Total.	Unpaid.					Unpaid.		Total.
	Money Orders.	Registered Articles.	Letters including Postcards.	Packets including News-papers.	Parcels.	Letters including Postcards	Parcels and Packets including News-papers.		Money Orders.	Registered Articles.	Letters including Postcards.	Packets including News-papers.	Parcels.	Letters including Postcards.	Parcels and Packets including News-papers.		Money Orders.	Registered Articles.	Letters including Postcards.	Packets including News-papers.	Parcels.	Letters including Postcards	Parcels and Packets including News-papers.	
	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
Bengal	25,764	16,224	883,668	94,926	4,446	190,074	4,836	1,219,938	48,624	10,350	872,700	10,776	1,194	176,214	936	1,120,794	1,086	1,068	13,278	2,886	558	22,383	510	41,769
Madras	26,607	92,880	1,634,800	81,490	6,691	398,461	3,860	2,244,789	8,791	13,657	709,088	10,286	570	139,258	406	882,056	1,423	16,660	30,837	1,710	426	57,420	508	109,002
Bombay	11,352	18,888	861,054	76,410	1,674	234,000	564	1,203,948	480	2,478	321,162	672	24	72,624	60	397,500	384	4,356	20,904	1,584	66	27,576	60	54,930
N.-W. Provinces	92,742	44,742	1,246,988	51,996	4,722	564,161	3,810	2,009,161	57,614	15,406	849,360	11,316	966	414,350	1,434	1,350,446	2,690	3,606	13,092	1,374	522	52,977	330	74,591
Punjab	28,141	44,315	607,465	8,906	2,117	244,398	1,360	936,702	2,125	9,258	276,054	3,027	167	146,515	222	437,368	570	4,529	11,978	725	168	26,649	203	44,822
Burma	1,520	3,25	102,930	19,565	1,172	87,235	910	216,596	6,168	2,53	89,571	2,539	410	72,502	222	173,942	30	48	3,287	349	60	8,059	27	11,860
Central Provinces	2,080	25,109	211,367	12,885	5,041	83,274	1,947	341,703	6,200	10,130	185,681	5,404	296	66,644	2,715	277,079	245	2,661	7,537	641	107	17,789	86	29,066
Oudh	82,375	17,310	378,680	7,726	2,948	286,509	926	776,474	3,778	1,695	114,488	876	72	141,602	468	262,979	1,044	755	6,003	164	24	20,578	30	28,598
Rajputana	306	3,468	44,400	4,418	120	10,134	60	62,906	504	966	28,122	2,592	12	6,774	24	38,994	24	372	558	228	24	1,164	6	2,376
Assam	5,133	1,924	140,484	30,351	1,020	44,596	1,686	225,194	3,654	1,260	126,502	2,510	228	40,896	354	175,404	180	138	4,553	1,410	84	9,000	264	15,631
Behar	31,746	13,296	304,452	23,334	1,764	211,482	2,004	588,078	21,690	6,816	316,026	4,866	588	231,996	414	582,396	2,628	1,692	7,656	492	150	38,658	144	51,420
Eastern Bengal	2,616	1,260	134,808	14,958	660	31,968	330	186,600	9,228	1,584	134,676	2,478	162	40,680	222	189,030	48	72	1,848	582	18	4,332	18	6,918
Total of 1887-88	**310,382**	**282,672**	**6,551,096**	**426,965**	**32,375**	**2,386,298**	**22,301**	**10,012,089**	**168,856**	**76,139**	**4,023 30**	**57,342**	**4,689**	**1,550,055**	**7,477**	**5 887,988**	**10,352**	**35,966**	**121533**	**12,145**	**2,207**	**286,594**	**2,186**	**470,983**
Total of 1886-87	259,043	268,458	6,184,953	431,905	25,432	2,539,974	24,056	9,733,821	137,726	73,188	3,574,128	64,644	4,890	1,487,191	7,179	5,348,946	8,087	35,437	119,124	13,089	1,793	289,070	1,612	468,212

Appendix No. VIII.

Statement showing the offences punishable by law committed by Post Office officials during the years 1886-87 and 1887-88.

	Number of ascertained cases of dishonesty on the part of the Post Office Employés.		Total.
	Number of legal convictions.	Number of cases departmentally punished.	
Bengal	17	13	30
Madras	26	8	34
Bombay	4	13	17
North-Western Provinces	18	2	20
Punjab	9	7	16
Burma	18	2	20
Central Provinces	15	6	21
Oudh	6	5	11
Rajputana	1	18	19
Assam	9	5	14
Behar	15	3	18
Eastern Bengal	6	...	6
Central India	1	...	1
Sind	3	...	3
Railway Mail Service	2	10	12
Total of 1887-88	150	92	242
Total of 1886-87	160	85	245

Appendix No. IX.

Statement showing the Staff of Officers, Clerks, and others of the Post Office Department in British India on the 31st March 1887 and 1888.

	Bengal.		Madras.		Bombay.		North-Western Provinces.		Punjab.		Burma.		Central Provinces.		Oudh.		Rajputana.		Assam.		Behar.		Eastern Bengal.		Central India.		Sind.		Railway Mail Service.		Total.	
	1887.	1888.	1887.	1888.	1887.	1888.	1887.	1888.	1887.	1888.	1887.	1888.	1887.	1888.	1887.	1888.	1887.	1888.	1887.	1888.	1887.	1888.	1887.	1888.	1887.	1888.	1887.	1888.	1887.	1888.	1887.	1888.
Director General of the Post Office	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1
Deputy Director General of the Post Office	1	1	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1
Assistant Director General of the Post Office	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1
Assistant Director General, Railway Mail Service	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1
Assistant Director General, Foreign Post	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	1
Comptroller, Post Office	1	1	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1
Deputy Comptroller, Post Office	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1
Assistant Comptroller, Post Office	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1
Postmasters General and Deputy Postmasters General	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	...	...	...	...	14	14
Superintendents, Probationers, Assistant Superintendents, and Inspectors of Post Offices and Railway Mail Service	52	57	41	52	22	27	55	51	32	32	11	16	11	12	13	12	10	10	10	10	18	18	8	9	7	7	8	7	54	60	352	380
Postmasters, including Deputy, Assistant, Sub and Branch Postmasters	818	809	650	678	703	619	675	685	510	506	93	110	229	228	226	228	125	136	155	160	327	333	187	226	105	109	89	88	...	...	4,001	4,915
Miscellaneous Agencies, such as School Masters, &c.	314	347	444	465	576	615	87	113	204	211	5	14	122	148	62	66	37	44	47	49	115	112	140	113	22	26	39	53	...	...	2,214	2,376
Clerks (English and Vernacular)	1,183	1,273	504	514	621	661	385	404	323	340	114	163	136	1551	112	116	81	81	93	98	157	173	103	105	52	55	62	59	1,416	1,406	5,342	5,603
Postmen and other Servants	1,641	1,662	1,277	1,299	1,376	1,445	1,850	1,893	799	862	208	263	404	403	263	262	225	224	120	120	343	351	249	260	147	146	167	148	497	513	9,566	9,851
Village Postmen	1,086	1,108	481	511	650	749	45	81	331	350	18	23	276	283	221	250	92	94	220	224	668	671	272	284	34	31	61	66	...	...	4,455	4,725
Road Establishment, consisting of Overseers, Runners, Clerks and Booking Agents Coachmen, Syces, Boatmen, Bearers and others	1,822	1,761	2,771	2,651	2,052	2,061	475	449	1,083	1,123	42	121	757	831	201	167	537	539	586	634	346	339	770	804	497	515	146	168	13	8	12,098	12,171
Combined Office.																																
Signallers	17	21	67	70	24	36	57	57	54	53	3	8	20	22	3	3	2	3	2	2	21	16	3	3	9	10	7	7	...	...	289	311
Clerks	2	2	1	...	...	1	1	...	...	...	...	...	...	...	...	...	...	...	1	1	...	...	...	...	...	...	...	...	...	...	5	4
Other Servants	43	44	76	81	33	36	63	59	45	46	11	17	24	24	3	3	2	2	13	14	15	15	5	3	9	6	6	5	...	...	348	355
Total	6,987	7,092	6,313	6,322	6,058	6,251	3,694	3,793	3,391	3,524	506	736	1,980	2,107	1,105	1,108	1,112	1,134	1,248	1,313	2,011	2,029	1,738	1,808	883	906	586	602	1,980	1,988	39,592	40,713

Appendix No. X.

Comparative Statement showing the Receipts and Charges of the Postal Department for the years 1886-87 and 1887-88.

Heads of Receipts.	1886-87.	1887-88.	Increase.	Decrease.
Postal Service.	R	R	R	R
*Postage realized in Cash and Commission.**				
Bengal	5,57,872	5,80,134	22,262	...
Madras	3,00,584	3,22,359	21,775	...
Bombay	3,59,492	3,66,925	7,433	...
North-Western Provinces	3,71,112	4,00,031	28,919	...
Punjab	2,41,817	2,49,305	7,488	...
Burma	1,35,146	1,86,738	51,592	...
Central Provinces	1,35,046	1,44,055	9,009	...
Oudh	95,655	1,01,541	5,886	...
Rajputana	71,645	72,284	639	...
Assam	80,917	83,949	3,032	...
Behar	1,95,742	2,01,688	5,946	...
Eastern Bengal	1,16,837	1,19,236	2,399	...
Central India	61,632	63,522	1,890	...
Sind	88,538	76,309	...	12,229
Total	28,12,035	29,68,076	1,68,270	12,229
Sale of Ordinary Postage Stamps.				
Bengal	8,74,937	8,39,203	...	35,734
Madras	12,59,291	13,55,374	96,083	...
Bombay	15,36,624	16,45,790	1,09,166	...
North-Western Provinces	7,41,561	7,87,711	46,150	...
Punjab	7,06,279	7,43,316	37,037	...
Burma	2,86,595	3,58,168	71,573	...
Central Provinces	2,46,812	2,66,864	20,052	...
Oudh	1,31,776	1,42,721	10,945	...
Rajputana	1,60,773	1,76,113	15,340	...
Assam	1,71,379	1,72,987	1,608	...
Behar	2,52,615	2,62,987	10,372	...
Eastern Bengal	1,30,244	1,38,556	8,312	...
Central India	93,834	96,640	2,806	...
Sind	2,09,858	2,11,083	1,225	...
Total	68,02,578	71,97,513	4,30,669	35,734
Deduct—Discount on sale of Postage Stamps	1,05,729	1,11,960	6,231	...
Net Total	66,96,849	70,85,553	4,24,438	35,734
Sale of Service Postage Stamps.				
Bengal	2,38,433	2,39,675	1,242	...
Madras	2,93,115	3,12,302	19,187	...
Bombay	3,54,912	3,67,673	12,761	...
North-Western Provinces	2,03,515	2,07,186	3,671	...
Punjab	3,08,313	3,20,049	11,736	...
Burma	37,189	46,458	9,269	...
Central Provinces	77,463	79,339	1,876	...
Oudh	49,115	52,408	3,293	...
Rajputana	11,979	12,381	402	...
Assam	27,896	29,510	1,614	...
Behar	46,316	45,378	...	938
Eastern Bengal	23,051	21,934	...	1,117
Central India	12,552	11,912	...	640
Sind	65,303	64,853	...	450
Total	17,49,152	18,11,058	65,051	3,145

* This includes (*a*) Commission realised on issue of Money Orders and other Money Order receipts.
(*b*) Commission realised on sale of British Postal Orders.
(*c*) Postage on privileged publications.
(*d*) Forfeited India Postal Notes and commission on India Postal notes.

Appendix No. X—*continued.*

HEADS OF RECEIPTS.	1886-87.	1887-88.	Increase.	Decrease.
POSTAL SERVICE.—*contd.*	R	R	R	R
Steam Postage due by the London Post Office.				
Bombay	2,76,995	2,72,133	...	4,862
Payments by Colonial and Foreign Administrations.				
Bombay	12,600	8,861	...	3,739
TOTAL	2,89,595	2,80,994	...	8,601
Miscellaneous.				
Bengal	16,482	15,159	...	1,323
Madras	14,732	17,673	2,941	...
Bombay	9,082	7,497	...	1,585
North-Western Provinces	22,779	6,812	...	15,967
Punjab	10,216	18,398	8,182	...
Burma	3,543	3,872	329	...
Central Provinces	2,254	2,538	284	...
Oudh	765	1,237	472	...
Rajputana	914	2,625	1,711	...
Assam	1,131	1,911	780	...
Behar	1,645	1,442	...	203
Eastern Bengal	594	1,637	1,043	...
Central India	1,515	717	...	798
Sind	1,139	1,396	257	...
TOTAL	86,791	82,914	15,999	19,876
TOTAL POSTAL SERVICE.				
Bengal	16,87,724	16,74,171	...	13,553
Madras	18,67,722	20,07,708	1,39,986	...
Bombay	25,49,705	26,68,879	1,19,174	...
North-Western Provinces	13,38,967	14,01,740	62,773	...
Punjab	12,66,625	13,31,068	64,443	...
Burma	4,62,473	5,95,236	1,32,763	...
Central Provinces	4,61,575	4,92,796	31,221	...
Oudh	2 77,311	2,97,907	20,596	...
Rajputana	2,45,311	2,63,403	18,092	...
Assam	2,81,323	2,88,357	7,034	...
Behar	4,96,318	5,11,495	15,177	...
Eastern Bengal	2,70,726	2,81,363	10,637	...
Central India	1,69,533	1,72,791	3,258	...
Sind	3,64,838	3,53,641	...	11,197
TOTAL	1,17,40,151	1,23,40,555	6,25,154	24,750
Deduct—Discount on sale of Postage stamps	1,05,729	1,11,960	6,231	...
NET TOTAL	1,16,34,422	1,22,28,595	6,18,923	24,750
DEDUCT—				
Amount due to the London Post Office.				
Bombay	5,22,903	5,54,320	31,417	...
Payments to Colonial and Foreign Administration.				
Bombay	28,929	8,920	...	20,009
TOTAL	5,51,832	5,63,240	31,417	20,009

Appendix No. X.—*continued.*

Heads of Receipts.	1886-87.	1887-88.	Increase.	Decrease.
	R	R	R	R
Postal Service—*contd.*				
Net Amount.				
Bengal	16,87,724	16,74,171	...	13,553
Madras	18,67,722	20,07,708	1,39,986	...
Bombay	19,97,873	21,05,639	1,07,766	...
North-Western Provinces	13,38,967	14,01,740	62,773	...
Punjab	12,66,625	13,31,068	64,443	...
Burma	4,62,473	5,95,236	1,32,763	...
Central Provinces	4,61,575	4,92,796	31,221	...
Oudh	2,77,311	2,97,907	20,596	...
Rajputana	2,45,311	2,63,403	18,092	...
Assam	2,81,323	2,88,357	7,034	...
Behar	4,96,318	5,11,495	15,177	...
Eastern Bengal	2,70,726	2,81,363	10,637	...
Central India	1,69,533	1,72,791	3,258	...
Sind	3,64,838	3,53,641	...	11,197
Total	1,11,88,319	1,17,77,315	6,13,746	24,750
Deduct—Discount on sale of Postage stamps	1,05,729	1,11,960	6,231	...
Net Amount	1,10,82,590	1,16,65,355	6,07,515	24,750
Non-Postal Branches.				
Bullock Train.				
Punjab	1,37,343	1,04,861	...	32,482
Passenger Service.				
Bengal	550	...	...	550
North-Western Provinces	72	...	...	72
Punjab	1,99,416	2,05,900	6,484	...
Assam	360	...	...	360
Central India	5,300	5,220	...	80
Total	2,05,698	2,11,120	6,484	1,062
Total of Non-Postal Branches.				
Bengal	550	...	...	550
North-Western Provinces	72	...	...	72
Punjab	3,36,759	3,10,761	...	25,998
Assam	360	...	...	360
Central India	5,300	5,220	...	80
Total	3,43,041	3,15,981	...	27,060

Appendix No. X.—*continued.*

Heads of Charges.	1886-87.	1887-88.	Increase.	Decrease.
Postal Service—*contd.*	R	R	R	R
Fixed Establishment and Charges.				
Director General of the Post Office	1,15,966	1,23,800	7,834	...
Comptroller, Post Office	2,82,066	2,97,349	15,283	...
Bengal	11,39,474	11,66,387	26,913	...
Madras	8,80,808	8,69,869	...	10,939
Bombay	12,26,849	12,31,575	4,726	...
North-Western Provinces	7,13,393	7,18,677	5,284	...
Punjab	5,80,909	5,84,631	3,722	...
Burma	2,13,073	2,91,700	78,627	...
Central Provinces	3,09,999	3,18,068	8,069	...
Oudh	1,67,407	1,70,672	3,265	...
Rajputana	1,84,340	1,98,611	14,271	...
Assam	2,55,402	2,81,037	25,635	...
Behar	3,24,379	3,25,645	1,266	...
Eastern Bengal	2,23,167	2,34,964	11,797	...
Central India	1,20,021	1,21,013	992	...
Sind	1,33,918	1,36,540	2,622	...
Railway Mail Service	7,18,153	7,30,602	12,449	...
Total	75,89,324	78,01,140	2,22,755	10,939
Miscellaneous and Contingencies.				
Director General of the Post Office	54,402	50,445	...	3,957
Comptroller, Post Office	17,275	16,771	...	504
Bengal	(a) 712 (e) 15 1,85,188 (c) 1,692 (k) 391	41 180 1,87,369 1,512 ...	1,104	...
Madras	(a) 53 (f) 26,819 81,525 (c) 572 (e) 760	246 25,073 79,197 1,450 ...	...	3,763
Bombay	(r) 29,436 2,12,376 (a) 33 (f) 1,440 (c) 2,527 (d) 34,595	... 1,18,778 65 89,213 14,749 25,965	...	31,637
North-Western Provinces	(a) 2,152 77,807 (c) 4,796 (f) 333	3,721 77,412 100 49	...	3,806
Punjab	58,070 (c) 825 (g) 851	61,010 1,875 212	3,351	...
Burma	32,072 (c) 332 (e) ...	56,092 1,460 6,896	32,044	...
Central Provinces	50,310 (a) 59 (c) —19	38,729 ... —355	...	11,976
Oudh	17,814 (a) ...	15,395 12	...	2,407
Rajputana	(c) 50 27,209 (a) 2 (e) 192	—442 24,454 ... 1,482	...	1,959
Assam	(c) 700 28,524	220 22,883	...	6,121
Behar	(a) 432 32,775 (c) 3	15 31,959 ...	...	1,236

(a) Law Charges.
(c) Compensation for Loss of Insured Parcels.
(d) Special train hire.
(e) Payments to State Railways.
(f) Haulage of Sorting Carriages.
(g) Camp of Exercise.
(k) Miscellaneous State Railway Payments.
(r) Exchange on Continental Money Orders.

Appendix No. X—*continued.*

Heads of Charges.	1886-87.	1887-88.	Increase.	Decrease.
	R	R	R	R
Postal Service—*contd.*				
Miscellaneous and Contingencies—continued.				
Eastern Bengal	25,332 (c) —400	27,105 ...	2,173	...
Central India	11,894 (c) 111	10,456 ...	...	1,549
Sind	(c) 1,400 (t) 2 24,118	300 ... 14,118	...	11,102
Railway Mail Service	(a) ... (e) 5,03,137 2,50,306 (f) 10,000 (d) 9,623 (k) 34,867	670 5,08,170 3,32,609 38,154 5,331 ...	77,001	...
Total	18,55,490	18,91,146	1,15,673	80,017
Mail-cart (after deducting charges for Passenger Service).				
Bengal	8,172	12,904	4,732	...
Madras	18,227	22,693	4,466	...
Bombay	29,725	39,318	9,593	...
North-Western Provinces	35,077	31,956	...	3,121
Punjab	97,397	68,770	...	28,627
Burma	200	4,135	3,935	...
Central Provinces	28,212	29,279	1,067	...
Oudh	5,615	3,693	...	1,922
Rajputana	4,813	...	...	4,813
Assam	6,568	3,709	...	2,859
Behar	480	544	64	...
Central India	73	—504	...	577
Sind	14,618	14,406	...	212
Railway Mail Service	70	...	...	70
Total	2,49,247	2,30,903	23,857	42,201
Bounty Money.				
Bengal	56	27	...	29
Madras	2,150	3,271	1,121	...
Bombay	2,294	2,387	93	...
Burma	453	384	...	69
Total	4,953	6,069	1,214	98
Construction and Repairs of Post Office Buildings.				
Bengal	12,974	13,844	870	...
Madras	190	201	11	...
Bombay	1,415	530	...	885
North-Western Provinces	1,613	947	...	666
Punjab	265	1,100	835	...
Bruma	6	791	785	...
Central Provinces	1,022	1,143	121	...
Oudh	616	600	...	16
Rajputana	...	26	26	...
Assam	2,451	1,709	...	742
Behar	2,817	1,310	...	1,507
Eastern Bengal	3,946	5,671	1,725	...
Central India	75	31	...	44
Sind	245	519	274	...
Railway Mail Service	252	404	152	...
Total	27,887	28,826	4,799	3,860

(t) Pishin Field Force Charge.
(a) Law Charges.
(c) Compensation for Loss of Insured Parcels.
(d) Special train hire.
(e) Payments to State Railways.
(f) Haulage of Sorting Carriage.
(k) Miscellaneous State Railway Payments.

Appendix No. X—*concluded.*

Heads of Charges.	1886-87.	1887-88.	Increase.	Decrease.
	R	R	R	R
POSTAL SERVICE—*concluded.*				
Total Postal Service.				
Director General of the Post Office	170,368	1,74,245	3,877	...
Comptroller, Post Office	2,99,341	3,14,120	14,779	...
Bengal	13,48,674	13,82,264	33,590	...
Madras	10,11,104	10,02,000	...	9,104
Bombay	15,40,690	15,22,580	...	18,110
North-Western Provinces	8,35,171	8,32,862	...	2,309
Punjab	7,38,317	7,17,598	...	20,719
Burma	2,46,136	3,61,458	1,15,322	...
Central Provinces	3,89,583	3,86,864	...	2,719
Oudh	1,91,452	1,90,372	...	1,080
Rajputana	2,16,606	2,24,131	7,525	...
Assam	2,93,645	3,09,558	15,913	...
Behar	3,60,886	3,59,473	...	1,413
Eastern Bengal	2,52,045	2,67,740	15,695	...
Central India	1,32,174	1,30,996	...	1,178
Sind	1,74,301	1,65,883	...	8,418
Railway Mail Service	15,26,408	16,15,940	89,532	...
TOTAL	97,26,901	99,58,084	2,96,233	65,050
NON-POSTAL BRANCHES.				
Bullock Train.				
Punjab	1,50,881	1,52,872	1,991	...
Passenger Service.				
Bengal	550	...	...	550
North-Western Provinces	72	...	...	72
Punjab	1,99,416	2,05,900	6,484	...
Assam	360	...	...	360
Central India	5,300	5,220	...	80
TOTAL	2,05,698	2,11,120	6,484	1,062
Subsidy Payments.				
Bengal to British India Steam Navigation Company	4,56,977	4,60,767	3,790	...
Bombay to Euphrates and Tigris do. do.	42,114	29,087	...	13,027
Burma to Irrawaddy Flotilla Company	39,052	42,052	3,000	...
TOTAL	5,38,143	5,31,906	6,790	13,027
TOTAL NON-POSTAL BRANCHES.				
Bengal	4,57,527	4,60,767	3,240	...
Bombay	42,114	29,087	...	13,027
North-Western Provinces	72	...	...	72
Punjab	3,50,297	3,58,772	8,475	...
Burma	39,052	42,052	3,000	...
Assam	360	...	...	360
Central India	5,300	5,220	...	80
TOTAL	8,94,722	8,95,898	14,715	13,539

Appendix

Comparative Abstract of Receipts and Charges of the

POST OFFICE REVENUE.	1886-87.	1887-88.	1886-87.	1887-88.
	R	R	R	R
I.—POSTAL SERVICE.				
Cash Receipts—				
Postage on Letters, Newspapers and Parcels	14,52,485	14,47,654		
Receipts on account of Money Orders	13,65,031	15,22,551		
Ditto ditto Postal Notes	1,376	...		
Ditto oitto British Postal Orders	454	506		
	28,19,346	29,70,711		
DEDUCT—				
Refund of Postage collections	7,304	2,631		
Ditto Money Order commission	7	4		
	7,311	2,635		
Sale of Postage Stamps, ordinary (gross value)			28,12,035	29,68,076
Ditto ditto, service			68,02,578	71,97,513
Miscellaneous Receipts (i. e., *sale of waste paper, &c.*)			17,49,152	18,11,058
Fees for Window Delivery Tickets	8,512	8,206		
Other petty receipts	78,895	76,273		
	87,407	84,479		
DEDUCT—Refund of Window Delivery Tickets	204	...		
Ditto petty receipts	412	1,565		
	616	1,565	86,791	82,914
DEDUCT—				
Amount of Foreign Postage due to London			1,14,50,556	1,20,59,561
Payments to Colonial and other Foreign Administrations	2,45,908	2,82,187		
	16,329	59	2,62,237	2,82,246
TOTAL			1,11,88,319	1,17,77,315
II.—NON-POSTAL BRANCHES.				
Bullock Train collections	1,37,343	1,04,901		
DEDUCT—Refund of Bullock Train collections	...	40	1,37,343	1,04,861
Mail-cart, Parcel Van and Passenger service	1,93,488	1,99,900		
Contribution from Native States	11,300	11,220		
Miscellaneous contributions	910	...	2,05,698	2,11,120
TOTAL	...	..	3,43,041	3,15,981
III.—RECEIPTS NOT SHOWN IN POST OFFICE ACCOUNTS, BUT CREDITED TO POST OFFICE FINANCE AND REVENUE ACCOUNTS.				
* District Post collections, including Zamindari dâk receipts in Bengal			47,420	48,666
GRAND TOTAL			1,15,78,780	1,21,41,962

* With the exception of R48,666 the assets of the district post are not shown as Post Office Revenue, but are credited in the Finance and Revenue Accounts under the head "No. VI Provincial Rates."

No. XI.

Postal Department during the years 1886-87 and 1887-88.

POST OFFICE EXPENDITURE.		1886-87.	1887-88.	1886-87.	1887-88.
		R	R	R	R
I.—POSTAL SERVICE.					
Salaries and Establishment.					
CHIEF OFFICE, CALCUTTA.	Director-General's Office, Salaries	78,877	86,853		
	Comptroller's Office,	38,909	33,996		
	Establishment	2,80,247	3,00,299		
PRESIDENCY AND DISTRICT OFFICES.	Postmasters General, Deputy Postmasters General, and Assistant Director-General, R. M. S., Salaries	...			
	Presidency Postmasters, Superintendents and Inspectors, Salaries	1,92,792	1,88,870		
	Establishment	7,18,066	7,32,035		
CONVEYANCE OF MAILS.	Road Establishment	52,02,206	54,04,708		
	Ferry "	9,46,785	9,15,360		
	Steam Service Contract	3,040	3,147		
	Boat Establishment	35,600	48,500		
	Railway Charges	25,387	18,251		
POST OFFICE, MISCELLANEOUS.	Printing Establishment	18,290	17,896		
		49,125	51,225		
Miscellaneous and Contingent charges.				75,89,324	78,01,140
CHIEF OFFICE, CALCUTTA.	Temporary Establishment	5,692	8,777		
	Office Expenses	60,150	47,868		
	Travelling Expenses	5,835	10,571		
PRESIDENCY AND DISTRICT OFFICES.	Experimental and Temporary Establishment	26,468	23,771		
	Office Expenses	4,59,548	5,38,262		
	Travelling Expenses	3,60,325	3,42,690		
CONVEYANCE OF MAILS.	Road Establishment, Temporary	6,083	3,335		
	Contingent Road Charges	53,411	55,000		
	Payments to P. and O. Company	17,239	15,267		
	Boat Establishment, Contingencies	912	1,240		
	Special Train hire	35,847	31,100		
	Payments to State Railways	5,48,985	5,11,593		
	Payments to Guaranteed Railways	1,29,497	1,58,012		
POST OFFICE, MISCELLANEOUS.	Printing, Miscellaneous	63,661	89,293		
	Other Miscellaneous charges	52,401	54,367		
	Loss by Exchange on Overland Continental Money Orders	29,436	..		
				18,55,490	18,91,146
CONVEYANCE OF MAILS.	Mail Cart (after deducting Passenger Van Service). — Mail Cart Establishment and Charges	4,54,945	4,42,023		
	Mail Cart (after deducting Passenger Van Service). — Deduct Mail Cart and Parcel Van Passenger Service	2,05,698	2,11,120		
	Bounty Money	...	...	2,49,247	2,30,903
POST OFFICE, MISCELLANEOUS.	Construction and repair of Post Offices	..	...	4,953	6,069
Discount on Sale of ordinary Stamps		...	...	27,88	28,826
				1,05,729	1,11,960
	TOTAL	...	...	98,32,630	1,00,70,044
II.—NON-POSTAL BRANCHES.					
CONVEYANCE OF MAILS.	Bullock Train Establishment and Charges	...	...	1,50,881	1,52,872
	Mail cart and Parcel Van Passenger Service	...	...	2,05,698	2,11,120
	Subsidy to B. I. and other S. N. Companies	...	..	5,38,143	5,31,906
	TOTAL	...	...	8,94,722	8,95,898
III.—CHARGES NOT DEALT WITH IN THE POSTAL DEPARTMENT, BUT DEBITED TO POST OFFICE IN FINANCE AND REVENUE ACCOUNTS.					
* District Post Establishments, including Zemindari Dâks in Bengal		...	...	11,99,695	11,53,819
Stores from England		...	...	4,91,252	4,99,400
Payments under Postal arrangements with Lords of the Treasury		...	...	6,80,000	6,50,000
Exchange on charges in England		...	...	4,40,470	4,82,990
	TOTAL	...	...	28,11,417	27,86,209
	GRAND TOTAL	...	...	1,35,38,769	1,37,52,151

* The entire charges of the District Post, managed by the local Postal Authorities subject to the orders of the Local Governments, are debited against the Post Office in the Finance and Revenue Accounts, while no corresponding credit is given to the Post Office for District Post Assets.

Appendix

Accounts showing the Gross Revenue, Cost of Management, and Net Revenue, &c.,

[NOTE.—The financial figures in this table do not include either receipts or disbursements

YEAR.	POSTAGE REVENUE PROPER.			Miscellaneous cash receipts.	Total receipts.	Net receipts after deduction of postage due to foreign countries.	Net receipts deducting also official postage.	Disbursements.	Excess of receipts.	Deficit, if official postage be not reckoned as a receipt.	Proportion of postage revenue proper realised in cash.	POSTAL TACLES AT THE OF EACH
	Sale of stamps to public.	Official postage.	Cash on unpaid and insufficiently paid letters, &c.									Post Offices.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	R	R	R	R	R	R	R	R	R	R		No.
1853-54 . . .	...	24,71,176	19,92,870	55,584	45,19,630	45,19,630	20,48,454	24,37,209	20,82,421	3,88,755	...	...
1854-55 (estimated) .	...	13,00,000	22,72,910	...	35,72,910	32,86,910	19,86,910	27,39,376	5,47,534	7,52,466	...	645
1855-56 . . .	8,52,750	16,20,662	7,72,744	60,300	33,06,456	32,11,186	15,90,524	29,44,501	2,66,685	13,53,977	...	753
1856-57 . . .	8,70,610	18,62,006	9,94,934	1,60,710	38,97,260	37,12,850	18,50,844	29,03,289	8,09,561	10,52,445	...	779
1857-58 . . .	8,53,500	18,53,210	8,25,284	1,75,470	37,07,464	36,03,024	17,49,814	35,92,848	10,176	18,43,034	...	810
1858-59 . . .	11,98,870	25,25,189	12,26,002	1,93,230	51,43,291	49,40,141	24,14,952	35,20,092	14,20,049	11,05,140	...	835
1859-60 . . .	14,49,040	27,47,012	12,35,683	92,260	55,23,995	53,39,245	25,92,233	37,37,911	16,01,334	11,45,678	...	852
1860-61 . . .	15,99,349	23,8[illegible],734	12,23,860	83,860	52,91,803	51,19,013	27,34,279	38,60,798	12,58,215	11,26,519	...	889
1861-62 . . .	17,59,920	28,68,833	12,54,826	62,760	59,46,339	56,73,679	28,04,846	37,99,755	18,73,924	9,94,909	...	942
1862-63 . . .	18,93,089	31,92,983	13,30,874	56,555	64,73,501	62,13,665	30,20,682	37,37,535	24,76,130	7,16,853	...	1,011
1863-64 . . .	21,00,107	35,58,546	14,43,410	35,588	71,37,651	67,65,591	32,07,045	38,76,162	28,89,429	6,69,117	...	1,091
1864-65 . . .	22,80,090	40,20,822	14,67,745	53,970	78,22,627	74,37,401	34,16,579	39,30,579	35,06,822	5,14,000	...	1,191
1865-66 . . .	24,46,105	50,08,003	14,9[illegible],707	47,600	89,93,415	85,67,271	35,59,268	41,88,625	43,78,646	6,29,357	...	1,538
1866-67 (11 months) .	23,18,930	26,56,260	13,96,468	49,336	64,20,904	60,21,873	33,65,613	40,29,481	19,92,392	6,63,868	...	1,738
1867-68 . . .	25,42,261	23,09,839	15,32,952	63,128	64,48,180	60,84,446	37,74,607	47,54,940	13,29,506	9,80,333	...	2,205
1868-69 . . .	28,59,802	27,55,016	16,25,976	44,224	72,85,018	68,60,720	41,05,704	53,70,201	14,90,519	12,64,497	...	2,589
1869-70 . . .	26,90,557	28,87,627	16,13,383	67,550	72,59,117	68,16,010	39,28,383	55,96,779	12,19,231	16,68,396	...	2,629
1870-71 . . .	27,95,220	42,39,124	17,80,090	56,424	88,70,858	79,82,895	37,43,771	51,77,567	28,05,328	14,33,796	...	2,736
1871-72 . . .	28,94,628	34,95,569	18,57,037	46,820	82,94,054	78,34,332	43,38,763	50,97,695	27,36,637	7,58,932	...	2,884
1872-73 . . .	29,70,4[illegible]7	10,63,847	18,80,960	1,08,779	60,30,003	55,16,109	44,52,262	52,32,689	2,83,420	7,80,427	31·86	3,006
1873-74 . . .	31,44,210	10,54,294	19,66,351	88,107	61,92,962	55,78,656	45,24,362	54,21,251	1,57,405	8,96,889	31·23	3,178
1874-75 . . .	33,77,668	10,82,570	20,25,126	38,974	65,24,338	59,48,732	48,66,162	55,70,868	3,77,864	7,04,706	31·23	3,408
1875-76 . . .	35,98,306	11,44,901	21,28,245	36,382	69,07,834	63,35,301	51,90,400	56,39,310	6,95,991	4,48,910	30·97	3,631
1876-77 . . .	37,13,288	12,06,884	21,80,904	37,183	71,38,259	66,38,656	54,81,772	57,87,667	9,00,989	3,05,895	30·71	3,852
1877-78 . . .	41,22,910	12,86,136	22,44,948	53,845	77,07,839	72,97,171	60,11,035	60,82,704	12,14,467	71,669	29·33	4,107
1878-79 . . .	45,00,924	12,63,017	20,91,107	42,720	78,97,768	74,72,592	62,09,575	65,57,308	9,15,284	3,47,733	26·62	4,392
1879-80 . . .	48,37,899	13,48,874	20,47,289	63,822	82,97,884	79,89,726	66,40,852	68,93,435	10,96,291	2,52,583	24·86	4,410
1880-81 . . .	48,83,567	13,41,149	25,11,030	53,384	87,89,130	85,33,595	71,92,446	74,14,125	11,19,470	2,21,679	28·74	4,521
1881-82 . . .	43,91,285	13,88,929	31,36,104	98,800	90,15,118	87,04,259	73,15,330	79,58,765	7,45,494	6,43,435	35·17	4,819
1882-83 . . .	44,50,471	14,90,802	33,77,402	53,297	93,7[illegible],972	91,06,935	76,16,133	85,49,226	5,57,709	9,33,093	36·24	5,310
1883-84 . . .	47,92,161	15,72,756	35,24,817	57,835	99,47,569	96,62,300	80,89,544	89,42,790	7,19,510	8,53,246	35·64	5,879
1884-85 . . .	50,24,334	16,17,614	35,87,102	43,620	1,02,72,670	99,89,669	83,72,055	90,72,350	9,17,319	7,00,295	35·07	6,488
1885-86 . . .	64,08,218	17,19,768	26,88,929	96,317	1,09,13,232	1,06,05,220	88,85,452	94,26,282	11,78,938	5,40,830	24·86	6,849
1886-87 . . .	66,96,849	17,49,152	28,12,035	86,791	1,13,44,827	1,10,82,590	93,33,438	97,26,901	13,55,689	3,93,463	24·98	7,097
1887-88 . . .	70,85,553	18,11,058	29,68,076	82,914	1,19,47,601	65,355	98,54,297	99,58,084	17,07,271	1,03,787	25·02	7,263

Column 2.—These figures represent the net proceeds of the sale of ordinary postage stamps after deducting the sale discount.

Column 3.—The great differences observable in this column are due mainly to changes of system in the treatment of official correspondence, which was charged at full letter rates up to 1865-66, at the same rates as ordinary corespondence (letters and newspapers, &c.), from that year on to 1872-73, after which a low privileged rate of 1 anna for each letter not exceeding 10 tolas (about 4 oz.) was conceded, thus reducing immensely the postage income.

Column 8.—The figures in this column are useful, as shewing the revenue undisturbed by the changes of system in respect of official correspondence explained in the note referring to column 3.

No. XII.

of the Post Office Department in India from 1853-54 to 1887-88.

on account of conveyance of passengers or any of the Non-Postal Branches.]

Recep. open end year.		Postal Lines.					Total Number of articles given out for delivery.						Articles finally undelivered after passing through the Dead Letter Offices.			European Letters.		
Letter-Boxes.	Village Postmen.	Railway.	Mail-cart, horses, camels, &c.	Runner or boat lines.	Steamer Services, Sea and River.	Total mileage.	Letters. *	Newspapers.	Parcels.	Packets.	Money Orders.	Total.	Number.	Percentage on total in column 26.	Number of registered periodicals at the end of each year.	Sent to Europe by P. & O. Co.'s steamers.	Received from Europe by P. & O. Co.'s steamers.	Indian share of loss upon subsidy to the P. & O. Co., *i. e.*, of subsidy after deduction of sea postage receipts.
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
No.	No.	Miles.	Miles.	Miles.	Miles.	Miles.	No.	No.	No.	No.	No.	No.	No.		No.	No.	No.	£
							Three digits omitted in these five columns.											
...	...	...	...	...	...	...	17,260	1,824	296	93	...	19,473						
...	...	...	6,127	24,467	...	30,594	26,392	2,629	463	133	...	29,618						
...	...	146	5,697	30,470	...	36,313	29,503	3,133	477	172	...	33,286						
...	...	No information available for this year.					33,863	3,772	492	173	...	38,302						
...	...	273	5,508	31,152	...	36,933	37,453	5,272	533	177	...	43,441						
...	...	532	5,766	33,232	...	39,530	45,743	6,326	625	243	...	52,938						
...	...	711	5,862	32,765	...	39,338	42,637	5,262	564	268	...	48,733						
...	...	1,046	5,740	36,784	...	43,570	42,981	4,652	563	292	...	48,490						
...	...	1,798	4,722	39,034	...	45,554	42,347	4,229	561	321	...	47,459						
...	...	2,382	5,247	34,318	5,137	47,084	44,246	4,558	556	341	...	49,702						
...	...	2,473	5,156	33,853	5,137	46,619	46,907	4,648	556	349	...	52,462						
...	...	2,904	5,319	33,320	5,332	46,875	51,069	4,917	591	391	...	56,968						
...	...	3,275	4,967	33,311	5,444	46,997	54,797	5,134	579	402	...	60,913						
...	...	3,658	4,851	33,976	5,444	47,929	54,057	4,825	562	403	...	59,849						
...	...	3,995	5,140	34,930	5,613	49,678	62,567	5,411	651	525	...	69,154						
...	...	4,235	5,460	34,973	5,613	50,281	68,891	5,773	699	623	...	75,987						
1,422	...	4,433	5,333	35,498	5,613	50,877	76,867	6,165	764	736	...	84,534	...	...	...	...	...	73,110
1,608	...	4,993	4,175	36,911	6,184	52,263	77,803	6,565	694	1,127	...	85,689	...	...	...	...	...	69,150
1,885	...	5,063	4,278	35,929	6,367	51,637	80,636	6,840	675	1,409	...	89,561	...	...	430	...	...	68,110
3,299	...	5,368	3,915	33,406	6,367	49,056	83,127	7,928	653	1,448	...	93,157	...	...	478	...	...	61,072
3,554	...	5,738	4,003	32,947	11,928	54,616	98,531	8,762	605	1,336	...	109,235	1,035,440	·94	542	...	...	54,770
3,938	1,463	6,138	4,226	31,847	13,687	55,898	104,353	9,365	792	1,608	...	116,119	922,001	·79	610	...	...	57,170
4,447	1,695	6,549	4,176	32,632	13,687	57,044	107,576	9,423	851	1,618	...	119,470	781,487	·66	633	...	...	53,125
5,454	1,950	6,938	4,323	33,422	13,687	58,370	110,051	9,880	990	1 619	...	122,541	691,261	·56	644	(a) 2,678,592	(a) 2,548,795	66,685
5,574	2,242	7,338	3,781	33,157	13,687	57,963	115,089	10,999	909	1,827	...	128,826	667,170	·51	683	2,626,264	2,978,519	70,749
6,167	2,601	8,123	3,269	32,875	13,687	57,954	118,599	10,276	998	2,023	...	131,899	635,901	·48	...	2,862,213	2,873,819	71,051
6,426	2,702	8,606	3,042	32,284	14,308	58,240	128,567	11,251	1,074	2,085	...	142,977	658,068	·46	...	3,021,980	3,035,403	88,160
6,720	2,833	9,455	3,020	31,977	14,308	58,760	143,538	11,942	1,080	2,105	...	158,666	673,108	·43	...	2,797,421	3,138,473	71,051
7,190	3,241	9,745	3,303	32,321	14,308	59,677	153,093	12,527	1,152	2,387	2,645	171,804	621,451	·36	...	3,243,047	3,170,123	70,000
7,936	3,670	9,901	3,648	33,135	14,520	61,204	165,553	14,076	1,312	3,113	2,566	186,620	578,606	·31	...	3,272,930	3,176,926	70,000
8,426	3,843	10,631	3,580	34,805†	14,520†	63,536	179,480	15,848	1,286	3,691	3,035	203,340	608,967	·29	...	3,336,127	3,251,652	70,000
8,731	4,039	11,632	4,049	34,482	10,725	60,888	193,513	17,507	1,338	4,425	3,550	220,333	639,399	·29	...	3,531,071	3,429,865	70,000
9,056	4,253	11,862	4,227	35,281	11,117	62,487	211,983	20,342	1,476	5,119	4,163	243,083	672,076	·28	...	3,668,270	3,310,681	68,000
9,386	4,455	12,710	3,933	35,729	11,683	64,055	225,811	21,607	1,580	5,752	4,821	259,571	708,817	·27	...	3,752,148	3,633,664	68,000
9,704	4,725	14,043	3,963	36,471	12,483	66,960	238,692	21,833	1,621	6,740	5,512	274,398	707,362	·26		4,411,729	4,427,507	68,000

Column 12.—The figures in this column show the proportion of the cash collections in column 4 to the total postal revenue of columns 2, 3, and 4. The comparison commences with the year 1872-73, when the official postage rate was reduced (see note on column 3) and the whole collected in stamps.

Columns 21 to 26.—Three digits are omitted from the figures in these columns.

Columns 27 and 28.—These figures cannot be given prior to 1873-74, owing to a difference in the system of statistical record.

Column 29.—The registration of newspapers only commenced in the year 1871-72 and ended in 1877-78.

(a) Revised so as to include letters to Gibraltar, Malta and places east of Suez.

* Including post-cards from 1879-80.

† 1,712 miles of lines under this head have in 1884-85 been included in column 19.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

No. XXXVII of 1888-89.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	Railways.	Total mean length open.	Receipts for week ending 17th December, 1887. Total.	Receipts for week ending 17th December, 1887. Per mile open.	Total mean length open.	Receipts for week ending 15th December, 1888. Total.	Receipts for week ending 15th December, 1888. Per mile open.	Total Receipts from 1st April to 17th December, 1887. Total.	Total Receipts from 1st April to 17th December, 1887. Per mile open per week.	Total Receipts from 1st April to 15th December, 1888. Total.	Total Receipts from 1st April to 15th December, 1888. Per mile open per week.	Total Increase in 1888-89.	Total Decrease in 1888-89.
	State Lines worked by Companies.		R	R		R	R	R	R	R	R	R	R
Last 9 days of Dec., 1888	East Indian	1,514	9,66,066	638	1,514	9,14,208	604	3,14,40,304	561	3,00,28,115	536	...	14,12,189
29th Dec., 1888	Rajputana-Malwa (a)	1,664	3,36,157	202	1,664	3,54,000	213	1,10,63,554	178	1,25,89,433	204	15,25,879	...
Last 9 days of Dec., 1888	Sindia	75	9,945	133	75	5,897	79	3,16,722	114	2,48,725	90	...	67,997
Ditto	Patna-Gya	57	10,343	181	57	7,915	138	3,61,776	171	3,47,549	164	...	14,227
22nd Dec., 1888	Bengal-Nagpur (b)	186	30,204	162	225	41,218	183	8,87,905	128	10,17,298	147	1,29,393	...
Last 9 days of Dec., 1888	Dildarnagar-Ghazipur	12	1,145	95	12	920	77	33,392	75	32,189	73	...	1,203
22nd Dec., 1888	Mysore	140	9,372	67	140	12,070	86	3,67,251	71	4,26,353	81	59,102	...
22nd ditto	Southern Mahratta (c)	765	55,395	72	854	70,379	82	22,76,590	85	27,75,971	88	4,99,381	...
8th ditto	Indian Midland	...	(d)	...	...	(d)	...	(e) 1,15,120	76	(f) 4,50,677	92	3,35,557	...
22nd ditto	Cuddapah-Nellore	83	3,547	43	83	4,469	54	34,810	31	1,75,502	57	1,40,692	...
15th ditto	Bareilly-Pilibhit	36	1,834	51	36	2,502	70	61,360	46	69,765	46	...	595
15th ditto	Lucknow-Sitapur-Sihramau	105	5,161	49	105	5,858	56	1,41,621	36	1,78,079	46	36,458	...
	Total	4,637	14,29,169	308	4,765	14,19,436	298	4,71,00,405	276	4,83,30,656	269	12,30,251	...
	State Lines worked by Government.												
22nd Dec., 1888	North-Western (g)	2,433	5,30,958	218	2,415	5,17,759	214	1,45,07,508	175	1,80,08,608	202	35,01,100	...
22nd ditto	Wardha Coal	45	15,802	351	45	20,334	452	4,69,629	280	5,67,148	341	97,519	...
22nd ditto	Bengal Central	125	10,773	86	125	12,230	98	4,79,258	104	5,12,455	111	33,197	...
22nd ditto	Eastern Bengal Railways (h)	645	2,28,783	355	673	2,32,120	345	68,83,394	288	75,99,715	305	7,16,321	...
22nd ditto	Nalhati	27	1,502	55	27	1,796	66	62,759	62	70,469	70	7,710	...
22nd ditto	Tirhoot	259	35,371	137	273	28,400	104	11,95,937	129	11,43,762	117	...	52,175
22nd ditto	Burma	333	51,843	156	441	61,211	139	20,24,677	164	20,75,190	143	50,513	...
22nd ditto	Jorhat	28	1,307	49	31	1,551	51	38,901	38	44,128	43	5,167	...
15th ditto	Cherra-Companyganj	7	201	27	7	228	30	9,365	34	5,857	21	...	3,508
	Total	3,902	8,76,600	225	4,037	8,75,629	217	2,56,71,479	187	3,00,27,323	204	43,55,844	...
	Lines worked by Guaranteed Companies.												
22nd Dec., 1888	Madras	831	1,53,311	184	840	1,69,860	202	58,05,690	187	59,98,349	193	1,92,659	...
22nd ditto	South Indian	654	86,575	132	654	1,11,297	170	36,31,584	149	39,13,181	162	2,81,597	...
22nd ditto	Great Indian Peninsula	1,504	7,30,041	485	1,504	8,13,288	541	2,73,04,762	488	2,82,23,758	508	9,18,996	...
29th ditto	Bombay, Baroda and Central India	461	2,16,365	469	461	2,51,000	544	83,85,246	488	85,72,068	503	1,86,822	...
22nd ditto	Oudh and Rohilkhand	693	1,48,346	214	692	1,25,197	181	45,28,038	178	47,27,096	185	1,99,058	...
	Total	4,143	13,34,638	322	4,151	14,70,642	354	4,96,55,320	322	5,14,34,452	335	17,79,132	...
GRAND TOTAL (Guaranteed and State)		12,682	36,40,407	287	12,943	37,65,707	291	12,24,27,204	265	12,97,92,431	270	73,65,227	...
Gross Estimated Expenses		...	...	...	...	...	...	6,38,00,420	138	7,03,33,917	146	...	...
Net Receipts		...	...	...	...	...	...	5,86,26,784	127	5,94,58,514	124	8,31,730	...
	Assisted Companies.												
22nd Dec., 1888	Bengal and North-Western	376	32,765	87	376	33,720	90	14,07,876	100	16,08,289	116	2,00,413	...
Last 9 days of Dec., 1888	Tarakeshwar	22	3,599	162	22	4,136	186	1,85,088	225	1,90,857	232	5,769	...
15th Dec., 1888	Rohilkhand-Kumaun	67	3,955	59	67	4,126	62	2,37,185	96	2,58,947	104	21,762	...
15th ditto	Dibru-Sadiya	78	7,401	95	78	7,594	97	2,98,950	103	3,14,088	109	15,138	...
	Total	543	47,720	88	543	49,576	91	21,29,099	105	23,72,181	118	2,43,082	...
	Native States.												
29th Dec., 1888	The Nizam's Guaranteed Company	208	26,958	130	310	39,729	128	11,15,608	144	11,88,852	109	73,244	...
29th ditto	The Gaekwar's	59	2,988	50	59	2,220	38	1,10,570	50	93,694	43	...	16,876
29th ditto	The Gaekwar's Mehsana-Vadnagar	21	755	36	25	800	32	25,996	33	30,889	40	4,893	...
22nd ditto	Bhavnagar-Gondal-Junagarh-Porbandar	193	15,844	82	209	23,036	110	6,91,870	96	7,21,946	98	30,076	...
22nd ditto	Morvi	68	2,088	31	68	2,940	43	1,00,434	40	1,20,839	48	20,405	...
29th ditto	Jodhpore	124	7,670	62	124	6,300	51	2,38,639	52	2,40,459	52	1,820	...
	Total	673	56,253	84	795	75,025	94	22,83,117	91	23,96,679	84	1,13,562	...

(a) Includes the Cawnpore-Achnera State Railway.
(b) Includes the Katni-Umaria State Railway.
(c) Includes the Bellary-Kistna State Railway.
(d) Return not received.
(e) Total receipts from 1st April to 10th December, 1887.
(f) Total receipts from 1st April to 8th December, 1888.
(g) Includes the Amritsar-Pathankot and Rajpura-Patiala State Railways.
(h) Includes the Northern Bengal, Dacca, Kaunia-Dharla and Assam-Behar State Railways.

M. C. BRACKENBURY, *Major, R.E.*,
Under-Secretary.

Calcutta,
The 10th January, 1889.

The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 3.} CALCUTTA, SATURDAY, JANUARY 19, 1889.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Department, Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Superintendent of Government Printing, and other Government Officers; Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor-General's Council assented to by the Governor-General:—
Nothing for Publication.

PART V.—Bills introduced into the Council of the Governor-General of India for making Laws and Regulations, or published under Rule 22:—
A Bill to amend the Sea Customs Act, 1878, and the Indian Tariff Act 1882.

PART VI.—Abstract of the Proceedings of the Council of the Governor-General of India, assembled for the purpose of making Laws and Regulations:—
Nothing for Publication.

SUPPLEMENT No. 3.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Calcutta, the 15th January, 1889.

No. 36.—The services of Major F. H. R. Drummond, 11th (Prince of Wales' Own) Bengal Lancers, are replaced at the disposal of the Military Department, with effect from the 10th instant.

JUDICIAL.

The 16th January, 1889.

No. 31.—Her Majesty has been pleased to appoint the Honourable Dr. Gooroo Das Banerjee to be a Judge of the High Court of Judicature at Fort William in Bengal.

The 17th January, 1889.

No. 51.—APPOINTMENT.—Colonel Sir O. B. C. St. John, K.C.S.I., R.E., Resident in Mysore and Chief Commissioner of Coorg, to be also Judicial Commissioner of Coorg, with effect from the 16th January, 1889.

ECCLESIASTICAL.

The 15th January, 1889.

No. 12.—The following alteration in the revised Ecclesiastical Rules, published with Home Department Notification, No. 103, dated the 20th June, 1885, is hereby notified for general information:—

In note (3) to Rule XIX, Part I, of the Rules, for "In the Bombay Presidency" substitute "In cemeteries under the charge of Chaplains belonging to the Bombay Presidency."

The 16th January, 1889.

No. 14.—The Reverend H. C. Spring, a Junior Chaplain on the Bengal Ecclesiastical Establishment, to be Senior Chaplain, with effect from the 29th December, 1888.

No. 16.—The Venerable W. H. Tribe, Archdeacon of Lahore, was on special duty with the Military Department for service with the Hazara Field Force, from the 27th October to the 5th November, 1888, inclusive.

No. 17.—The services of the Venerable W. H. Tribe, Archdeacon of Lahore, are replaced at the disposal of the Government of the Punjab, with effect from the date on which he reverted from duty with the Hazara Field Force.

EDUCATION.

The 18th January, 1889.

No. 37.—The Governor-General in Council is pleased to appoint the following gentlemen to be Fellows of the University of Calcutta :—

Deputy Surgeon-General A. H. Hilson, M.D.

W. King, Esq., B.A., D.Sc., F.G.S.

C. E. Buckland, Esq., B.A.

Shams-ul-Ulama Shaik Mahmud Jilani.

J. H. Apjohn, Esq., M.A., M.I.C.E.

G. W. Küchler, Esq., B.A.

Babu Protab Chunder Mozumdar.

C. Little, Esq., M.A.

J. C. Bose, Esq., B.A., B.Sc.

Babu Srinath Dass.

Baboo Ashotosh Mukhopadhyaya, M.A., F.R.A.S., F.R.S.E.

Baboo Gonesh Chundra Chundra.

Maulavi Muhammad Abdur Rawuf.

A. P. MACDONNELL,
Secretary to the Government of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATIONS—FORESTS.

Calcutta, the 18th January, 1889.

No. 43 *F.*—The following appointments are made during the absence, on furlough of Mr. W. R. Fisher, Conservator of Forests, 3rd grade, School Circle, North-Western Provinces and Oudh, and Director of the Forest School, Dehra Dún, or until further orders :—

Lieutenant-Colonel F Bailey, R.E., Conservator, 2nd grade, Punjab—to be Conservator, 2nd grade, School Circle, North-Western Provinces and Oudh, and Director of the Forest School, Dehra Dún.

Mr. R. H. C. Whittall, Officiating Conservator, 3rd grade, Berar—to be Officiating Conservator, 3rd grade, Punjab.

Mr. E. P. Dansey, Officiating Deputy Conservator, 3rd grade, North-Western Provinces and Oudh, and Assistant Inspector-General of Forests and Superintendent of Working Plans—to be Officiating Conservator, 3rd grade, Berar.

PATENTS.

The 17th January, 1889.

No. 84 *P.*—Specifications of the under-mentioned inventions have been filed, under the provisions of Act V of 1888, in the Office of the Secretary to the Government of India in the Revenue and Agricultural Department. Copies have been sent to the Governments of Fort St. George and Bombay, and the Chief Commissioner of Burma. A copy of every specification is open to public inspection at all reasonable hours at the Office of the Secretary to the Government of India in the Revenue and Agricultural Department at the Presidency, upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying :—

No. 1 of 1888.—Edward Jacob Hill, of 6 Westminster Chambers in the City of Westminster, Engineer, for improvements in apparatus for coupling and uncoupling railway wagons.

No. 83 of 1888.—The Ducker Portable House Company, Limited, Merchants, of 31 Saint Swithins Lane, in the City of London, England, for improvements in portable building.

No. 123 of 1888.—The Vacuum Brake Company, Limited, of 32 Queen Victoria Street, in the City of London, England, for improvements in or applicable to vacuum brake mechanism.

No. 129 of 1888.—Sandford James Kilby, Superintendent of the Customs Preventive Service and Salt Department, Calcutta, for improved means for facilitating the hoisting, weighing and discharging of salt, coal, metals, grain, or any other articles.

No. 140 of 1888.—Frederic Hungerford Bowman, of Halifax, in the County of York, England, Cotton Spinner, for improvements in the manufacture of lace and other reticulated fabrics from silk, wool and other similar animal fibres.

E. C. BUCK,
Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 17th January, 1889.

No. 90-*G.*—With reference to Foreign Department notification, No. 1353-G., dated the 16th July, 1888, Mr. J. Janni, Consul for Sweden and Norway at Bombay, has resumed charge of his office.

No. 93-*G.*—With reference to Foreign Department notification, No. 1090-G., dated the 7th June, 1888, Mr. W. G. Reddie, Consular Agent for the United States of America at Rangoon, resumed charge of his office on the 1st January, 1889.

No. 96-*G.*—Major D. W. K. Barr, Additional Political Agent of the 1st class, and Political Agent in Baghelkhand and Superintendent of the Rewah State, is appointed to be a Resident of the 2nd class and Resident at Gwalior, with effect from the 25th December, 1888, *vice* Colonel P. W. Bannerman, whose services have been replaced at the disposal of the Military Department.

Major D. Robertson, Political Agent of the 3rd class, and Officiating Political Agent of the 2nd class, is appointed to be an Additional Political Agent of the 1st class, and Political Agent in Baghelkhand and Superintendent of the Rewah State, with effect from the date of assuming charge, *vice* Major Barr.

No. 121-*E.*—The services of Mr. T. D. LaTouche, Deputy Superintendent, 2nd grade, Geological Survey of India, are replaced at the disposal of the Revenue and Agricultural Department, with effect from the 7th December, 1888.

No. 99-*F.*—The services of Mr. W. R. H. Merk, C.S.I., C.S., are replaced at the disposal of the Punjab Government, with effect from the forenoon of the 17th November, 1888.

The 18th January, 1889.

No. 212-*I*.—In exercise of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act, XXI of 1879, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to apply Act No. V of 1861 (*for the regulation of Police*) to the Cantonment of Secunderabad, subject to the following modifications, namely :—

Omit sections 2, 3, 5, 6, 11, 14, 15, 21, 46, and 47.

In section 1, omit the definitions of "Magistrate of the District" and "General Police District."

For section 4 substitute the following :—

"The administration and control of the police throughout the Cantonment of Secunderabad shall, subject to the superintendence of the Resident at Hyderabad and to the general control of the Governor-General of India in Council, be vested in a District Superintendent or an Assistant District Superintendent of Police, who shall from time to time be appointed by the Resident at Hyderabad and may be removed by the same authority."

In section 7, for the words "Inspector General, Deputy Inspector-General, Assistant Inspector-General and District Superintendents" substitute the words "District Superintendent or Assistant District Superintendent," and *after* the words "of this Act shall" insert the words "subject to the confirmation of the Cantonment Magistrate and," and *after* the words "who may" insert the words "subject to such confirmation and."

In section 8, for the words "Inspector-General or such other officer as the Inspector-General shall appoint" substitute the words "District Superintendent or Assistant District Superintendent of Police."

In section 9, for the words "or by some other officer authorised to grant such permission" substitute the words "or Assistant District Superintendent," and insert the same words after "District Superintendent" where these words again occur.

In sections 10, 12 and 45, for the words "Inspector-General," wherever they occur, *read* the words "District Superintendent or Assistant District Superintendent."

In section 13, omit the words "Inspector-General of Police or any Deputy Inspector-General or Assistant Inspector-General or for the," insert after the words "District Superintendent," wherever they occur, the words "or Assistant District Superintendent," and omit the words "Inspector-General, Deputy Inspector-General or Assistant Inspector-General or to the."

In section 16 for the words "district of such Magistrate" read "Cantonment of Secunderabad."

In section 17, for the words "place where such unlawful assembly, or riot, or disturbance of the peace has occurred or is apprehended" read "Cantonment of Secunderabad," and for the word "neighbourhood" read "Cantonment."

In section 24, omit the last nine words which were repealed by Act X of 1882.

In section 30, after the words "District Superintendent," for the word "and" read "or."

In section 34, for the words "any town to which this section shall be specially extended by the Local Government," read "the Cantonment of Secunderabad after this section shall have been specially extended thereto under section 10 of the Cantonments Act, III of 1880, as applied to the Cantonment of Secunderabad."

In section 35, omit the portion of the section which was repealed by Act X of 1882.

In section 40, for the words "District Court of the district wherein the offender is convicted" substitute the words "Cantonment Magistrate's Court."

In section 42, for the first sentence thereof, read—

"Notice in writing of all actions and prosecutions against any person which may be lawfully brought for anything done or intended to be done under the provisions of this Act or under the general Police powers hereby given and of the cause thereof shall be given to the defendant or to the District Superintendent or Assistant District Superintendent of Police one month at least before the commencement of the action."

In section 45, for the words "such Local Government" read "him."

In the Form annexed to the Act, after the words and figures "Act V of 1861" insert the words "as applied to the Cantonment of Secunderabad."

For the words "General Police District," "Local Government" and "Magistrate of the District," wherever they occur, read the words "the Cantonment of Secunderabad," "the Resident at Hyderabad" and "Cantonment Magistrate of Secunderabad," respectively.

II. The notification of the Government of India in the Foreign Department, No. 33-J., dated the 25th April, 1878, applying Act No. V of 1861 (for the regulation of Police), to the Cantonment of Secunderabad, and so much of the notification of the Government of India, in the same Department, No. 70-I., dated the 7th January, 1884, as applies to the same cantonment section 9 (in a modified form) of the Cantonments Act, III of 1880, are hereby superseded.

W. J. CUNINGHAM,

Under-Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

ACCOUNTS AND FINANCE.

Calcutta, the 18th January, 1889.

No. 385.—*Monthly Preliminary Statement of Receipts and Payments at Civil Treasuries in India.*

December 1888. (Lakhs of Rupees.)

[For the explanation of these heads, see *Gazette of India*, dated 22nd December 1883, Part I, page 497.]	In December		To end of December		Whole year.	
	1888-89.	1887-88.	1888-89.	1887-88.	Budget, 1888-89.	Actuals, Preliminary, 1887-88.
Civil Revenue.						
Land Revenue (including Land Revenue due to Irrigation)	2,18	2,09	11,97	12,03	23,68	23,81
Opium	68	74	6,11	6,51	8,46	8,52
Salt	65	55	5,71	4,97	8,12	6,67
Stamps	32	32	2,88	2,85	3,85	3,88
Excise	37	36	3,43	3,30	4,61	4,53
Provincial Rates	35	31	1,84	1,85	3,01	3,08
Customs	8	8	84	80	1,37	1,35
Assessed Taxes	9	9	1,13	1,07	1,34	1,33
Forest (Madras and Bombay only)	3	4	24	26	46	43
Registration	3	2	25	23	31	31
Tributes from Native States	2	2	30	27	77	73
Other Civil Revenue	15	25	2,14	2,19	3,21	3,14
TOTAL CIVIL REVENUE DIRECTLY BROUGHT TO ACCOUNT: GROSS	4,95	4,87	37,14	36,33	59,19	57,78
Civil Expenditure.						
Interest on Ordinary Debt and that on Railways and Irrigation Works	— 15	— 17	— 3,20	— 2,82	— 4,15	— 3,85
Opium	— 2	— 2	— 2,41	— 2,18	— 2,55	— 2,43
Other Civil Expenditure	— 1,67	— 1,62	— 15,33	— 14,93	— 22,63	— 21,44
TOTAL CIVIL EXPENDITURE DIRECTLY BROUGHT TO ACCOUNT: GROSS	— 1,84	— 1,81	— 20,94	— 19,93	— 29,33	— 27,72
Extraordinary Receipts	...	...	...	...	...	...
Receipts into Civil Treasuries from, and issues from those Treasuries to, the following Non-Civil Departments.						
[The figures comprising Revenue, Expenditure, and Debt and Remittance transactions.]						
Post Office (Net: + Receipts more, —Receipts less, than issues	— 4	— 2	+ 79	+ 64	+ 95	+ 75
Forest, Marine (Net as above)	...	— 1	+ 7	— 8	— 2	— 5
Guaranteed and Subsidized Railways (Net as above)	+ 38	+ 23	+ 3,19	+ 2,92	+ 3,73	+ 3,98
Do. Repayment of surplus profits, &c.	...	— 1	— 51	— 68	— 48	— 68
Military Receipts	+ 3	+ 9	+ 50	+ 71	+ 1,13	+ 1,02
Military Issues	— 1,15	— 1,18	— 10,45	— 10,97	— 14,50	— 14,84
Telegraph Receipts	+ 5	+ 6	+ 44	+ 43	— 4	— 8
Do. Issues	— 6	— 6	— 46	— 48		
Public Works Department—						
State Railways Receipts	+ 53	+ 56	+ 5,39	+ 4,77	— 2,26	+ 6,64
" " Issues	— 57	— 67	— 5,86	— 5,69		— 7,99
East Indian Railway Receipts	+ 35	+ 36	+ 2,84	+ 2,96	+ 2,77	+ 4,04
" " " Issues	— 9	— 11	— 1,10	— 1,17		— 1,50
Ordinary Branches Receipts	+ 14	+ 14	+ 1,20	+ 1,08	— 5,80	+ 1,77
" " Issues	— 54	— 59	— 4,98	— 5,27		— 7,41
TOTAL NON-CIVIL DEPARTMENTS	— 97	— 1,21	— 8,94	— 10,83	— 14,52	— 14,35
Civil Debt and Remittance Transactions.						
Permanent Debt and Special Loans (Net: + Receipts more, —Receipts less, than payments)	— 3	...	+ 2,81	+ 5,50	+ 3,00	+ 5,50
Mint Certificates and Bullion Advances (Net as above)	— 5	— 27	— 8	— 16	— 5	— 9
Exchange on Remittance Accounts	— 52	— 49	— 4,26	— 4,38	— 5,33	— 6,09
Council Bills paid (including Telegraphic) at R10 per £	— 1,03	— 1,39	— 9,83	— 9,80	— 14,85	— 14,36
Other Debt heads (Net as above)	+ 2	+ 4	+ 10	+ 37	— 26	+ 2
TOTAL DEBT AND REMITTANCE TRANSACTIONS	— 1,61	— 2,11	— 11,26	— 8,47	— 17,49	— 15,02
GRAND TOTAL RECEIPTS AND ISSUES	+ 53	— 26	— 4,00	— 2,90	— 2,15	+ 69
Opening Cash Balance in Treasuries and Presidency Banks	9,35	10,56	13,88	13,20	13,73	13,19
Closing Cash Balance in Treasuries and Presidency Banks	9,88	10,30	9,88	10,30	11,58	13,88

ACCOUNTS AND FINANCE.

SAVINGS BANKS.

The 18th January, 1889.

No. 367.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

Read—

Resolution by the Government of India, Department of Finance and Commerce, No. 1729, dated the 9th April 1888, prescribing revised rules for the guidance of depositors in Post Office Savings Banks.

According to the present Post Office Savings Bank rules, a depositor is allowed to deposit R500 yearly and R3,000 in all, exclusive of interest. These limits, which are much higher than the limits prescribed for Post Office Savings Banks in other countries, were adopted from the District Savings Bank rules, when the Post Office Banks were first established in 1882.

2. At that time persons in the interior of districts had little opportunity of placing their savings anywhere except in the Government Savings Banks, but of late years facilities for investing money in Government securities have been considerably extended. The minimum for Government Promissory Notes of the ordinary loans has been reduced to R100; Savings Bank depositors are now allowed to purchase and sell such notes through any Post Office Bank; and to remove the difficulty that might be felt by the poorer classes in providing for the safe custody of their Promissory Notes, it has been arranged that Post Office Banks should take charge of these securities and pay the interest regularly to the accounts of any depositors who may wish this to be done, so that without any trouble to themselves they are enabled to obtain a higher rate of interest than is paid on Savings Bank accounts. There is, therefore, no reason for maintaining the existing high limits for deposits, which are no longer necessary in India for the encouragement of thrift, the true object of a Post Office Savings Bank.

3. The Governor General in Council has, therefore, decided that, with effect from the 1st April 1889, the yearly limit for deposits shall be reduced from R500 to R200, and the limit for the whole amount of an account from R3,000 to R2,000, exclusive of interest. But in the case of all accounts in excess of R2,000 on that date, interest will still be paid under the present rule, that is, on all balances not in excess of R3,000. No further deposit, however, will be allowed to be made to the credit of any such account unless the total balance should fall below R2,000, after which the account will be limited to that sum exclusive of interest.

4. The Governor General in Council has further decided that, with effect from the 1st April 1889, the total amount of any account opened by a relative or guardian on behalf of a minor shall be limited to R1,000 exclusive of interest. In the case, however, of all accounts of this character in excess of R1,000 on that date, interest will continue to be paid on balances not in excess of R3,000, but no further deposit will be allowed to be made to the credit of any such account unless the total balance should fall below R1,000, after which the account will be limited to that sum exclusive of interest.

5. The necessary alterations in the existing Savings Bank rules to bring them into accordance with the present orders will be made hereafter.

6. These orders will also apply to Presidency Savings Banks, the rules for which will be similarly altered with effect from 1st April 1889.

ORDER.—Ordered, that this Resolution be communicated for information and guidance to the Director General of the Post Office of India and to the Comptroller and Auditor General for the issue of necessary orders to the Presidency Banks.

Ordered, also, that this Resolution be published in the *Gazette of India* for general information.

ACCOUNTS AND FINANCE.

PUBLIC DEBT.

The 18th January, 1889.

No. 382.—In pursuance of Rule 22 made by the Government of India under the Indian Securities Act of 1886, Section 14, and published in the *Gazette of India*, dated 7th January, 1888, page 6, the following list is hereby advertised of Securities lost or destroyed, in respect of which an order has been made for payment of interest pending the issue of a duplicate Security, or for the issue of such duplicate Security. All persons, other than the respective claimants named below, who have any claim upon these Securities, should communicate immediately with the Comptroller General, the Treasury, Calcutta.

Notice is hereby given that the Securities mentioned in the first division of the list (marked A) will be discharged at the General Treasury of Fort William on the 30th June 1889 with all interest due upon them, and that upon that date all further interest upon such Securities shall cease. Notice of discharge has already been given in respect of all Securities mentioned in the second division of the list (marked B).

N. B.—Under Section 13 of the above Act, Government will be discharged from all liability in respect of the original Securities in the first division (marked A) after the lapse of six years from (*a*) the several dates stated against them in the last column of the list, or (*b*) the last payment of interest on them, whichever date is the later.

A

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication of list in which the Security was first mentioned.
	R					
*059314 4% 1865	500	Samji Jadooji . . .	1st Nov. 1875	Framji Cowasji Marker.	Order No. 5826/D., dated 23-11-80 .	Jan. 19, 1889
*059315 „ „	500	Ditto .				
*024219 „ „	500	The new Bank of Bombay, Ld.				
051063 4% 1842-43	100	The Oriental Bank Corporation.	Aug. 1, 1882	Pana Lall Dass .	„ 886/D., dated 24-10-84 .	Ditto
A027480Rd. 4% 1879	10,000	Harmookraj Fool Chand .	Juiy 16, 1884	Bissen Dyal Hur Dyal.	„ 1068/D., dated 20-11-88 .	Ditto
092215 4% 1842-43	500	The Bank of Bengal . .	Feb. 1, 1884	Lalla Bhola Nath .	„ 820/D., dated 25- 9-88 .	Ditto
‡021728Rd. 4% 1879	700	Oriental Bank Corporation .	July 16, 1883	Dewan of Mysore .	„ 1174/D., dated 10-12-88 .	Ditto
007874 4½% 1870	800	Henry Sevestre . .	Jan. 15, 1872	Henry Sevestre .	„ 1089/D., dated 23-11-88 .	Ditto

B

	R					
000078 3½% 1853-54	1,600	Mootoo Swamy Pillay .	Aug. 31, 1871	Mootoo Swamy Pillay.	Letter No. 4452, dated 6-10-74	Feb. 25, 1882
000589 „ „	500	Controller of Military Accounts, Bengal.	Feb. 28, 1881	Moolraj . .	Order No. 10, dated 5-2-87 .	Aug. 13, 1887
000478 „ „	5,000	Shama Sundary . .	Feb. 29, 1876	Shama Sundary .	„ 13, dated 23-6-82 .	Aug. 12, 1882
65 4% 1832-33	3,400	J. A. Hawkins, Registrar, Sudder Dewany Adalat.	May 1, 1852	Ranee Chunder Cally Dabee, Executrix of Rajah Gunesh Chunder Roy.	Letter No. 1266, dated 26-5-74	Feb. 25, 1882
Ct. 4403 „ „	6,500	The Registrar, Sudder Dewany Adalat.	May 1, 1872	Monee Brindo Dabee by her Attorney Jogendro Lall Mookerjee.	† „ 5584, dated 15-12-75	Ditto
000936 „ „	2,000	Hurish Chunder Ghuttuck .	Nov. 1, 1873	Hurish Chunder Ghuttuck.	„ 1281, dated 28-5-77,	Ditto
Ct. 001565 „ „	2,000	M. Amoorthlingum . .	May 1, 1878	P. Rama Swamy Moodeliar.	Order No. 12, dated 11-6-82 .	Aug. 12, 1882
Ct. 001566 „ „	3,000	Ditto . . .	Ditto . .	Ditto . .		
Ct. 8339 „ 1835-36	500	Kristo Mohun Mitter .	March 31, 1863	Madhub Chunder Chatterjee.	Letter No. 8194, dated 14-2-74	Feb. 25, 1882
005940 „ „	2,800	Mootoo Swamy Pillay .	Sept. 30, 1871	Mootoo Swamy Pillay.	„ 4452, dated 6-10-74	Ditto
10948 „ „	500	James English . . .	March 31, 1868	Madho Mistry .	„ 892, dated 16-5-76	Ditto
006592 „ „	500	Hurish Chunder Ghuttuck .	March 31, 1877	Hurish Chunder Ghuttuck.	„ 1281, dated 28-5-77	Ditto
006296 „ „	500	Ditto	Sept. 30, 1873	Ditto . .		
005783 „ „	600	Nobokissory Dassee . .	Sept. 30, 1872	Nobokissory Dassee	„ 2306, dated 27-7-77	Ditto
001262 „ „	1,000	Sreenath Mookerjee . .	March 31, 1871	Doyal Chand Seal .	„ 4315, dated 5-10-77	Ditto
009710 „ „	500	Rajnarain Chatterjee .	March 31, 1875	Rajnarain Chatterjee.	„ 1510, dated 13-6-78	Ditto
008612 „ „	1,000	Kadumbini Dabee . .	Sept. 30, 1874	Hura Koomar Gossain and Soorjee Kumar Gossain.	Order No. 3, dated 8-2-82 .	Aug. 12, 1882
011382 „ „	1,000	Ditto	Ditto . .			
015719 „ „	1,000	Bank of Bengal . .	March 31, 1877	Heera Lall . .	„ 8, dated 3-3-82 .	Ditto
008595 „ „	1,000	Prem Chand Bose . .	Sept. 30, 1870	Sham Chand Bose .	„ 15, dated 7-7-82 .	Ditto
002614 „ „	500	Nobin Chunder Paul . .	Sept. 30, 1871	Rohoram Banerjee .	„ 21, dated 30-10-82 .	Jan. 13, 1883
003254 „ „	2,500	Nursu Babjee Sanch Wayaker.	March 31, 1868	Mt. Umabai . .	„ 66, dated 6-9-84 .	Sept. 27, 1884
001285 „ „						

* Interest is already being paid.
† Notice of discharge withdrawn by consent.
‡ Duplicate ordered to be issued at once as a special case.

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication of list in which the Security was first mentioned.
	R					
13365 of 8059 4% 1835-36	4,000	Rajchunder Soor	March 31, 1879	Haridhone Soor and Srimoti Hari Dassi Ditto	Order No. 65, dated 28-8-84	March 21, 1885
13367 of 8059 „	1,000	Ditto	Ditto			
3981—14965 „	1,000	Rajah Indoo Bhusan Deb Roy.	March 31, 1861	Poorna Chunder Gangooli.	„ 19, dated 9-9-82	Jan. 13, 1883
014514 „	1,000	Mohima Chunder Mozumdar, Executor, Estate Opendro Chunder Mozumdar.	Sept. 30, 1880	Surendro Chunder Mozumdar, Executor, Estate Mohima Chunder Mozumdar.	„ 24, dated 6-7-87	Jan. 28, 1888
007603 4% 1842-43	3,500	Mootoo Swamy Pillay	Aug. 1, 1871	Mootoo Swamy Pillay.	Letter No. 4452, dated 6-10-74	Feb. 25, 1882
016383 „ „	500	Balcrustna Myaram	Aug. 1, 1870	Balcrustna Myaram	„ 7545, dated 22-3-76	Ditto
20822 „ „	500	Hurri Nath Mookerjee	Feb. 1, 1861	Behary Bhusan Mukerjee.	„ 2893, dated 21-8-76	Ditto
21200 „ „	500	Ditto	Ditto	Ditto		
024259 „ „	1,000	Bholanath Mitter	Feb. 1, 1873	Bholanath Mitter	„ 3043, dated 29-8-76	Ditto
024261 „ „	1,000	Ditto	Ditto	Ditto		
011852 „ „	1,000	Netye Churn Bysack	Ditto	Nabee Buksh Shekdar.	„ 3625, dated 20-8-75	Ditto
029914 „ „	1,000	Tara Sundary Dabee	Aug. 1, 1874	Tara Sundary Dabee	„ 6032, dated 9-2-77	Ditto
013697 „ „	500	Hurish Chunder Ghuttuck	Feb. 1, 1873	Hurish Chunder Ghuttuck.	„ 1281, dated 28-5-77	Ditto
013698 „ „	500	Ditto	Ditto	Ditto		
013699 „ „	1,000	Ditto	Feb. 1, 1874	Ditto		
023259 „ „	1,000	Ditto	Aug. 1, 1873	Ditto		
014164 „ „	1,000	Ditto	Ditto	Ditto		
013431 „ „	500	Ditto	Feb. 1, 1873	Ditto		
014326 „ „	500	Ditto	Aug. 1, 1873	Ditto		
Ct. 14914 „ „	1,000	The Bank of Bengal	Aug. 1, 1871	Dyal Chand Seal	„ 4315, dated 5-10-77	Ditto
18998 „ „	1,000	Pettumbur Dhur	Ditto	Ditto		
034182 „ „	1,000	Jevanjee Bomanjee, Harmusjee Pestonjee & Fuckerjee Lunjee.	Aug. 1, 1874	Hormusjee Pestonjee and Fuckerjee Lunjee.	„ 6242, dated 3-11-79	Ditto
002540 „ „	1,000	Peary Mohun Ghosamy	Aug. 1, 1866	Guru Churn Chuckerbutty.	„ 7766, dated 31-12-79	Ditto
040876 „ „	5,000	Bepro Dass Dass	Aug. 1, 1877	Bepro Dass Dass	„ 2602, dated 20-6-80	Ditto
075291 „ „	10,000	Penumatcha Seetaramaraga.	Ditto	Penumatcha Seetaramaraga Gara.	„ 6592, dated 27-12-80	Ditto
029160 „ „	4,000	Mothoora Nath Sircar	Feb. 1, 1878	Nilcunto Pall	„ $\frac{180}{D}$, dated 3-6-81	Ditto
056608 „ „	1,000	Oriental Bank Corporation	Ditto	Degumbery Dabee	„ 30, dated 18-4-82	Aug. 12, 1882
035874 „ „	1,000	Bank of Bengal	Feb. 1, 1877	Bhoobunesury Dabee		
019889 „ „	5,400	Kadumbini Dabee	Feb. 1, 1875	Huroo Kumar Gossain and Soorjee Kumar Gossain.	Order No. 3, dated 8-2-82	Ditto
045164 „ „	1,000	Mungamur Lakshminarsoo and Mungamur Lakshmamma.	Aug. 1, 1879	Mungumar Lakshminarsoo and Mungamur Lakshmamma.	„ 2, dated 8-2-82	Ditto
047000 „ „	1,000	Mohesh Chunder Sen	Feb. 1, 1887	Mohesh Chunder Sen	„ 32, dated 29-12-82	Jan. 13, 1883
047001 „ „	1,000	Ditto	Ditto	.....		
047002 „ „	1,000	Ditto	Ditto	.....		
047003 „ „	1,000	Ditto	Ditto	.....		
000248 Ct. 19682 „ „	1,000	Executive Commissariat Officer, Kusowlee.	Feb. 1, 1866	Jowala Persaud	„ 25, dated 30-10-82	Ditto
009974 „ „	300	Audit Chunder Addy	Aug. 1, 1880	Gopal Chunder Ghose.	„ 38, dated 6-4-83	Sept. 15, 1883
039090 „ „	500	The Bank of Bengal	Feb. 1, 1879	Mrs. S. J. Stuart	„ 40, dated 26-4-83	Ditto
039487 „ „	500	S. T. Moysey	Ditto	Ditto		
089923 „ „	500	Collector of Allahabad	Aug. 1, 1879	Subadar Boghaul Sing.	„ 47, dated 10-8-83	May 3, 1884
038637 „ „	500	Bank of Bengal	Ditto	Ditto		
052900 „ „	5,000	E. D. I. Ezra	Feb. 1, 1878	Indromoni Dasee, Administratrix, Estate Gunga Narain Sircar.	„ 48, dated 28-8-83	Ditto
056251 „ „	5,000	Chartered Mercantile Bank	Ditto	Ditto		
001129 Ct. 18461 „ „	1,000	Ram Rutten Bose	Aug. 1, 1874	Drobomoyee Dabee	„ 52, dated 13-9-83	Ditto
082943 „ „	500	Secretary and Treasurer, Bank of Bengal.	Aug. 1, 1872	Nolini Nath Mitter	„ 85, dated 17-9-85	Jan. 30, 1886
088401 „ „	1,000	Nobo Gopal Mitter	Feb. 1, 1882	Sreemutty Durgamoney Dassee.	„ 83, dated 11-9-85	Ditto
089468 „ „	1,000	Bank of Bengal	Aug. 1, 1881	Goshy Churn Dass, care of Dwarka Nath Dutt, Attorney-at-law, 3, Hastings Street.	„ 60, dated 2-4-84	Sept. 27, 1884
067609 „ „	500	Ditto	Ditto	Ditto		
089582 „ „	4,000	Debnath Sreemany	Feb. 1, 1881	Sreeram Chunder Ghosal.	„ 81, dated 15-7-85	Jan. 30, 1886
Ct. 19146 „ „	500	Chundi Pershad Dinonath	Aug. 1, 1869	Bhola Nath, son of Makhun Lall.	„ 67, dated 24-10-84	Mar. 21, 1885
050117 „ „	500	Oriental Bank Corporation	Feb. 1, 1880	Durga Monee Dabee	„ 12, dated 28-2-87	Aug. 13, 1887
051414 „ „	1,000	Burjorjee Framjee & Co.	Feb. 1, 1878	Administrator General, Bengal.	„ 13, dated 19-3-87	Ditto
099752 „ „	1,500	Gopal Chunder Sreemany	Aug. 1, 1881	Burn & Co.	„ 19, dated 13-6-87	Ditto
086068 „ „	500	Ditto	Feb. 1, 1879	C. G. D'Souza	„ 70, dated 17-12-84	Mar. 21, 1885
135234 „ „	1,000	Parus Das	Feb. 1, 1885	Bhanjan Lal	„ 23, dated 5-7-87	Jan. 28, 1888
078500 „ „	2,000	Mohima Chunder Mozumjar, Executor, Estate Opendra Chunder Mozumdar.	Aug. 1, 1880	Surendro Chunder Mozumdar, Executor, Estate Mohima Chunder Mozumdar.	„ 24, dated 6-7-87	Ditto

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication of list in which the Security was first mentioned.
	R					
142763 4% 1842-43	1,000	Bank of Bengal	Feb. 1, 1885	Bholanath Banerjee	Order No. 28, dated 15-12-87	January. 28, 1888
103833 " "	1,000	Prossonno Coomar Mitter	Ditto	Upendro Kissen Mitter and Bepin Behari Mitter, Administrators, Estate P. C. Mitter.	" 30, dated 15-12-87	Ditto
090867 " "	500	Bank of Bengal	Aug. 1, 1879	Netto Moyee Dassee, Administratrix. Estate Aukhoy Coomar Mullick.	" 31, dated 15-12-87	Ditto
035982 " 1854-55	1,800	Mungamur Lakshminarsoo and Mungamur Lakshmamma.	June 30, 1879	Mungamur Lakshminarsoo and Mungamur Lakshmamma.	" 2, dated 8-2-82	Aug. 12, 1882
Ct. 401 " "	1,000	Gopal Chunder Seal & Co.	Dec. 31, 1862	Madhub Chunder Chatterjee.	Letter No. 8194, dated 14-2-74	Feb. 25, 1882
10299—17252 "	1,000	Administrator General, Bengal.	June 30, 1868	Sreemutty Bama Sundary Dabee.	Order No. 24, dated 30-10-82	Jan. 13, 1883
018972 " "	4,600	Mungamur Nursimharaw	June 30, 1878	Mungamur Nursimharaw.	" 28, dated 24-11-82	Ditto
014423 " "	1,000	Hurrish Chunder Ghuttuck	Dec. 31, 1873	Hurrish Chunder Ghuttuck.	Letter No. 1281, dated 28-5-77	Feb. 25, 1882
024588 " "	1,000	Ditto	Ditto	Ditto		
43985 " "	1,000	Petumber Dhur	June 30, 1871	Doyal Chand Seal	" 4315, dated 5-10-77	Ditto
021160 " "	500	Khetter Gopal Sen	June 30, 1873	Khetter Gopal Sen	" 7533, dated 1-2-79	Ditto
034705 " "	1,000	J. H. Belchambers, W. L. Wenger, J. S. Sykes, and R. Williamson.	June 30, 1878	Survivors of the holders.	" 965/D, dated 8-3-82	Ditto
25289 " "	2,000	Mootoo Swamy Pillay	June 30, 1871	Mootoo Swamy Pillay.	" 4452, dated 6-10-74	Ditto
019182 " "	500	Prem Chand Bose	Dec. 31, 1870	Sham Chand Bose	Order No. 15, dated 7-7-82	Aug. 12, 1882
011859 " "	500	Bhojokisto Mullick & Sons	June 30, 1877	Bhojokisto Mullick & Sons.	" 44, dated 31-7-83	May 3, 1884
42809 " "	600	A. M. Sutherland	June 30, 1879	C. J. Vencata Soobbiah.		
022431 " "	900	Bank of Madras	Ditto	Ditto	" 56, dated 22-2-84	Ditto
019741 " "	2,500	Ditto	Ditto	Ditto		
034039 " "	2,000	Pundit Ambicka Proshad	June 30, 1883	Pundit Ambicka Proshad.	" 6, dated 23-9-86	Mar. 5, 1887
33693 " "	1,000	Abdul Rahman	Dec. 31, 1855	Mussummat Ameeran, Administratrix, Estate Abdul Rahman.	" 25, dated 5-10-87	Jan. 28, 1888
012572 " "	500	Gundappa Row	June 30, 1875	Gundappa Row	Letter No. 6594, dated 27-12-80	Ditto
012559 " "	500	Ditto	Ditto	Ditto		
012560 " "	1,000	Ditto	Ditto	Ditto		
012561 " "	1,000	Ditto	Ditto	Ditto		
012562 " "	1,000	Ditto	Ditto	Ditto		
012563 " "	1,000	Ditto	Ditto	Ditto		
012564 " "	1,000	Ditto	Ditto	Ditto		
012565 " "	1,000	Ditto	Ditto	Ditto		
012566 " "	1,000	Ditto	Ditto	Ditto		
012567 " "	1,000	Ditto	Ditto	Ditto		
012568 " "	1,000	Ditto	Ditto	Ditto		
012569 " "	1,000	Ditto	Ditto	Ditto		
012570 " "	2,500	Ditto	Ditto	Ditto		
012571 " "	1,500	Ditto	Ditto	Ditto		
086119 " 1865	500	Troylucko Mohinee Dassee	Nov. 1, 1877	Troylucko Mohinee Dassee.	" 173/D, dated 16-6-82	Aug. 12, 1882
2766 " "	500	Modhoo Soodun Bose	May 1, 1867	Saroda Churn Bose	" 3849, dated 9-9-74	Feb. 25, 1882
045261 " "	1,000	The Bank of Bengal	Nov. 1, 1873	Byramjee Harmusjee.	" 1529, dated 16-6-76	Ditto
003330 " "	2,000	Netye Churn Bysack	Nov. 1, 1872	Nabee Buksh Shekdar.	" 3625, dated 20-9-76	Ditto
1305 " "	500	Tulsey Das Mullick	May 1, 1873	Wooma Churn Chuckerbutty.	" 6427, dated 3-3-77	Ditto
017194 " "	500	Hurish Chunder Ghuttuck	Ditto	Hurrish Chunder Ghuttuck.	" 1281, dated 28-5-77	Ditto
052804 " "	500	Gopal Chunder Sreemany	Ditto	Ram Gopal Pal and Deno Nath Ruckhit.	" 4877, dated 8-11-77	Ditto
055837 " "	500	Bijraj Jagam	Ditto	Ram Gopal Pal and Deno Nath Ruckhit.		
028408 " "	500	Khetter Gopal Sen	Nov. 1, 1873	Khetter Gopal Sen	" 7533, dated 1-2-79	Ditto
037506 " "	500	The Bank of Bengal	Nov. 1, 1875	Comul Churn Endro	" 9058, dated 20-3-79	Ditto
038264 " "	500	Gopal Chunder Sreemany	May 1, 1876	Sreemutty Brojocoomary Dassee.	Order No. 87, dated 10-12-85	Jan. 30, 1886
082310 " "	3,000	Joggon Mohini Dabee	Ditto	Joggon Mohini Dabee.	Letter No. 4439, dated 16-8-79	Feb. 25, 1882
060464 " "	500	The National Bank of India, Limited.	Nov. 1, 1874	Octavius Steel	" 7196, dated 10-12-79	Ditto
059217 " "	900	Ditto	Ditto	Ditto		
060053 " "	600	Ditto	Ditto	Ditto		
064391 " "	1,000	Ram Chunder Seal	Nov. 1, 1880	Sreeram Chunder Ghosal.	Order No. 81, dated 15-7-85	Jan. 30, 1886
073233 " "	2,000	Modhobun Dass Dwarka Dass.	May 1, 1881	Kasee Dayee	" 82, dated 10-8-85	Ditto
085045 " "	5,000	Dr. Charles, J. Jackson and William M. Souter.	May 1, 1877	Sreeram Chunder Pal.	Letter No. 4055, dated 21-8-80	Feb. 25, 1882
087736 " "	5,000	Modhobun Dass Dwarka Dass.	Ditto	Jadob Chunder Pal	" 4053, dated "	Ditto
112316 " "	500	Ramjeebun Ghose	Nov. 1, 1880	R. C. Gunning	Order No. 86, dated 12-11-85	Jan. 30, 1886
089663 " "	500	Debnath Sreemany	Ditto	Ditto		

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication of list in which the Security was first mentioned.
	R					
002175 4% 1865	2,000	Brojo Nath Mullick and others, Executors of Taruck Nath Mullick.	May 1, 1876	Sheik Nazir Mundle and Sheik Syed Mundle.	Letter No. 6590/D, dated 27-12-80	Feb. 25, 1882
036859 " "	1,000	E. E. J. Tweedie	Nov. 1, 1875	Prosono Coomar Bose.	" 9007, dated 30-3-81	Ditto
066583 " "	1,300	The Administrator General, Bengal.	Nov. 1, 1877	The Deputy Commr. of Delhi, Admr. of G. D. E. Dorris.	" 5734, dated 19-11-80	Ditto
063409 " "	5,000	Dheer Chand Pal	Ditto	Dheer Chand Pal	" 183/D, dated 3-6-81	Ditto
063410 " "	5,000	Ditto	Ditto	Ditto		
063411 " "	2,000	Ditto	Ditto	Ditto		
063412 " "	500	Ditto	Ditto	Ditto		
063413 " "	500	Ditto	Ditto	Ditto		
063618 " "	1,500	Ditto	Ditto	Ditto		
066944 " "	500	Bissonath Bakchee	May 1, 1878	Prosonno Coomar Bakchee.	" 454/D, dated 29-8-81	Ditto
093935 " "	500	J. H. Belchambers, W. L. Wenger, J. S. Sykes, and R. Williamson.	Ditto	Survivors of the holders.	" 965/D, dated 8-3-82	Ditto
099215 " "	1,000	Baroda Prasad Mookerjee and another.	May 1, 1879	Ishan Chunder Bose	Order No. 7, dated 11-2-82	Aug. 12, 1882
107595 " "	500	Ditto	Ditto	Ditto		
095796 " "	1,000	Bank of Bengal	May 1, 1877	Hera Lall	" 8, dated 3-3-82	Ditto
090048 " "	500	Luchmeechand Radhakisen	May 1, 1879	Soobol Chunder Sen	" 11, dated 31-3-82	Ditto
075629 " "	500	Gopal Chunder Sreemany	Nov. 1, 1875	Nilmoni Ghose	" 26, dated 30-10-82	Jan. 13, 1883
032266 " "	1,000	Mohesh Chunder Sen	Nov. 1, 1876	Mohesh Chunder Sen.	" 32, dated 29-12-82	Ditto
032267 " "	1,000	Ditto	Ditto	Ditto		
032268 " "	1,000	Ditto	Ditto	Ditto		
032269 " "	1,000	Ditto	Ditto	Ditto		
038522 " "	1,000	The Chartered Mercantile Bank of India, London and China.	Nov. 1, 1871	Omrito Coomari Dasi.	" 4, dated 29-5-86	Aug. 21, 1886
037713 " "	500	Petrocochino Brothers	Ditto	Ditto		
115472 " "	500	Helen T. Schumacher	Nov. 1, 1879	Helen T. Schumacher.	" 16, dated 8-8-82	Jan. 13, 1883
115473 " "	500	Ditto	Ditto	Ditto		
115474 " "	500	Ditto	Ditto	Ditto		
5256 " "	500	E. E. Petrocochino & Co.	May 1, 1868	S. Bama Soondery Dabee.	" 24, dated 30-10-82	Ditto
000208 " "	500	Kartick Chunder Bural	Ditto	Ditto		
078693 " "	500	National Bank of India, Ld.	May 1, 1880	Ram Coomar Chooramoney.	" 20, dated 13-10-82	Ditto
037871 " "	500	Doyal Chand Sahoye	May 1, 1873	Brijendro Coomar Sen.	" 30, dated 9-12-82	Ditto
048219 " "	500	Mooltan Chund	May 1, 1876	Chunno Lal	" 31, dated 29-12-82	Ditto
050218 " "	500	Deb Nath Sreemany	May 1, 1880	Kudumbini Dassi	" 33, dated 29-12-82	Ditto
102595 " "	500	Ramjeebun Ghose	May 1, 1878	Chundi Churn Sen	" 3, dated 28-4-86	Aug. 21, 1886
106893 " "	1,000	National Bank of India	Ditto	Golal Chund Heerjee Kottra.	" 39, dated 26-4-83	Sept. 15, 1883
106894 " "	1,000	Ditto	Ditto	Ditto		
106895 " "	1,000	Ditto	Ditto	Ditto		
106896 " "	1,000	Ditto	Ditto	Ditto		
106688 " "	1,000	Bank of Madras	Nov. 1, 1879	Cunchi Jugurlapoody Vencata Soobia	" 56, dated 22-2-84	May 3, 1884
106686 " "	1,000	Ditto	Ditto	Ditto		
036554 " "	2,000	Ditto	Ditto	Ditto		
067785 " "	2,000	Ditto	Ditto	Ditto		
001015—000088	2,000	Nursu Babji Sanch Wayaker	May 1, 1868	Musomut Amabai	" 66, dated 6-9-84	Sept. 27, 1884
053583 " "	500	Nobo Coomar Acharji	Nov. 1, 1877	Lakhan Chunder Acharji, care of Bama Churn Roy, East Indian Railway Agent's Office, Calcutta.	" 62, dated 5-6-84	Ditto
142787 " "	1,000	Bisto Das Ghose	Nov. 1, 1881	Sreemutty Adya Suckty Dassee and Debendro Nath Ghose.	" 21, dated 27-6-87	Mar. 21, 1885
114368 " "	500	Jogo Mohun Lahiri	Nov. 1, 1882	Jogo Mohun Lahiri	" 72, dated 19-1-85	Sept. 5, 1885
119716 " "	500	Ditto	Ditto	Ditto		
089755 " "	1,000	Deb Nath Sreemany	Ditto	Ditto		
123866 " "	500	Jogo Mohun Lahiri	Ditto	Bhobo Sundari Dabee.		
150377 " "	1,000	Ditto	Ditto	Ditto		
150385 " "	500	Ditto	Ditto	Ditto		
150386 " "	1,000	Ditto	Ditto	Ditto		
026520 " "	1,100	J. L. Buxbury	May 1, 1878	Pir Ali Behehilji	" 73, dated 21-1-85	Ditto
036874 " "	2,000	Pundit Kishen Lall	May 1, 1877	Pundit Kishen Lall	" 76, dated 24-1-85	Ditto
161053 " "	1,000	Comptroller General	Nov. 1, 1882	Panna Lall	" 7, dated 16-10-86	Mar. 5, 1885
161054 " "	1,000	Ditto	Ditto	Ditto		
096652 " "	1,000	Oriental Bank Corporation	Nov. 1, 1877	Manager, National Bank of India, Limited, Madras.	" 8, dated 28-10-86	Ditto
134064 " "	500	The Controller of Military Accounts, Bengal.	May 1, 1881	Moolraj	" 10, dated 5-2-87	Aug. 13, 1887
103146 " "	500	Luchmee Chand Radha Kissen.	Nov. 1, 1877	Administrator General, Bengal.	" 13, dated 19-3-87	Ditto
105488 " "	500	Deb Nath Sreemany	Nov. 1, 1878	Ditto		
163257 " "	500	Kanye Lall Sein	Nov. 1, 1882	Bunkoo Lall Dhur	" 17, dated 26-4-87	Ditto
108437 " "	1,000	National Bank of India, Ld.	May 1, 1878	P. Namasevoyam Modeliar.	" 18, dated 22-4-87	Aug. 13, 1887
110825 " "	2,000	P. Namasevoyam Modeliar	Ditto	Ditto		

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	R					
091402 4% 1865	500	Deb Nath Sreemany	Nov. 1, 1880	Burn & Co.	Order No. 19, dated 13-6-87	Aug. 13, 1887
142785 „ „	500	Bistu Das Ghose	Nov. 1, 1881	Sreemutty Adya Suckty Dassee and Debendra Nath Ghose.	„ 22, dated 27-6-87	Ditto
142786 „ „	500	Ditto	Ditto	Ditto		
205064 „ „	2,000	Issur Das and Banarasi Das	Nov. 1, 1884	Bhanjan Lal	„ 23, dated 5-7-87	Jan. 28, 1888
104201 „ „	500	Mohima Chunder Mozumdar, Executor, Estate Opendro Chunder Mozumdar.	Nov. 1, 1880	Surendra Chunder Mozumdar, Executor, Estate Mohima Chunder Mozumdar.	„ 24, dated 6-7-87	Ditto
104234 „ „	500	Ditto	Ditto	Ditto		
A012497R „ 1879	4,000	Sreeram Chunder Ghosal	Jan. 16, 1881	Sreeram Chunder Ghosal.	„ 81, dated 15-7-85	Jan. 30, 1886
012498 „ „	2,000	Ditto	Ditto	Ditto		
A002748 „ „	500	Bank of Bengal	July 16, 1881	Sancata Churn Mitter.	„ 68, dated 14-11-84	Mar. 21, 1885
004614 „ „	800	The Chartered Mercantile Bank of India, London and China.	Jan. 16, 1872	Khetter Nath Moostophi and Chunderguttty Moostophi.	Letter No. 6265, dated 22-2-87	Feb. 25, 1885
004407 „ „	500	Hurish Chunder Ghuttuck	Jan. 16, 1874	Hurish Chunder Ghuttuck.	„ 1281, dated 28-5-77	Ditto
004534 „ „	1,000	Ditto	July 16, 1873	Ditto		
023973 „ „	5,000	Beethal Pershad	Ditto	Beethal Pershad	„ 2305, dated 27-7-77	Ditto
007068 „ „	500	Mooktamoni Dabee	Jan. 16, 1872	Mooktamoni Dabee		
013984 „ „	500	Denonath Gungooly	Ditto	Denonath Ganguly		
032999 „ „	1,000	Mooktamoni Dabee	Ditto	Mooktamoni Dabee	„ 4876, dated 8-11-77	Ditto
034511 „ „	500	Ditto	Ditto	Ditto		
012607 „ „	1,000	Pundit Sheo Churn	Ditto	Pundit Sheo Churn	„ 1529, dated 13-6-78	Ditto
054501 „ „	1,100	Ramtaruk Mookerji	July 16, 1877	Kadumbini Dabee	„ 1663, dated 26-5-80	Ditto
027398 „ „	1,000	Nowrojee Bazonjee Fuckerjee.	Jan. 16. 1877	Merwanjee Franjee Moodi and Jarbai.		
024163 „ „	1,000	Dhunjeebhoy Nanobhoy	Ditto	Ditto	„ 2471, dated 27-7-80	Ditto
028833 „ „	1,000	J. W. Chisholm	Ditto	Ditto		
028834 „ „	1,000	Ditto	Ditto	Ditto		
041272 „ „	1,000	C. M. H. Day	Jan. 16, 1875	Vullub Dass Heera Chund.	„ 4979, dated 29-9-80	Ditto
005172 „ „	1,000	Bhoobun Mohinee Dassee	Jan. 16, 1877	Bhoobun Mohinee Dasee.	„ 701/D, dated 21-11-81	Ditto
008776 „ „	500	Bunsi Lall Abeerchand	July 16, 1874	P. Durgachellum Moodelier.	Order No. 1, dated 8-2-82	Ditto
043475 „ „	4,000	Jose Francisco de Piedade Pereira.	Jan. 16, 1872	Jose Andre Pereira	„ 9, dated 2-3-82	Ditto
034522 „ „	500	Pundit Harshahye and his wife Roopuanti.	Jan. 16, 1874	Pundit Hershahye and his wife Roopuanti.	„ 23, dated 30-10-82	Jan. 13, 1883
034523 „ „	500					
005235 „ „	500	Rajkisto Banerjee	July 16, 1874	Omesh Chunder Banerji	„ 23, dated „	Ditto
027710 „ „	1,000	Mohesh Chunder Sen	Jan. 16, 1877	Mohesh Chunder Sen	„ 32, dated 29-12-82	Ditto
027711 „ „	1,000	Ditto	Ditto	Ditto	„ 32, dated „	Ditto
049515 „ „	500	S. T. Moysey	Jan. 16, 1879	Mrs. S J. Stewart	„ 40, dated 26-4-83	Sept. 15, 1883
057055 „ „	3,000	Bhawanji Khosal Chand	July 16, 1876	Dabidas Pranjvan Dass.	„ 41, dated 16-5-83	Ditto
061360 „ „	500	J. Alamalamena	Jan. 16, 1878	Mysore Steenivasa Rao.	„ 42, dated 12-6-83	Ditto
065878 „ „	500	Bank of Bengal	Jan. 16, 1880	Helen T. Schumachur.	„ 16, dated 8-8-82	Jan. 13, 1883
A 011498 „ „	5,000	Ram Lall Buddree Dass	Jan. 16, 1881	Registrar, High Court, Allahabad.	„ 49, dated 14-9-83	May 3, 1884
A 006468 „ „	500	Seeta Nath Mytee	July 16, 1879	Seeta Nath Mytee	„ 53, dated 19-10-83	Ditto
059007 „ „	500	Dr. John Meane	Jan. 16, 1879	Dr. John Meane		
059008 „ „	500	Ditto	Ditto	Ditto	„ 54, dated 19-10-83	Ditto
059009 „ „	1,300	Ditto	Ditto	Ditto		
029091 „ „	600	Bank of Madras	July 16, 1879	C. J. Vencata Sobbiah.	„ 56, dated 22-2-84	Ditto
064279 „ „	2,000	Dorabji Dassabhai	Jan. 16, 1881	Darabjee Dassabhai	„ 71, dated 8-1-85	Sept. 5, 1885
007588 „ „	1,000	J. E Sherlock	July 16, 1880	Burn & Co.	„ 19, dated 13-6-87	Aug. 13, 1887
009719 4½% 1870	500	Major R. Monks	Jan. 15, 1881	Major R. Monks	„ 88, dated 14-1-86	Aug. 21, 1886
011450 „ „	2,500	Mohima Chunder Mozumdar. Executor, Estate, Opendra Chunder Mozumdar.	July 15, 1850	Surendro Chunder Mozumdar, Executor, Estate Mohima Chunder Mozumdar.	„ 24, dated 6-7-87	Jan. 28, 1888
009706 „ „	3,500	Ditto	Ditto	Ditto		
011458 „ „	500	Ditto	Ditto	Ditto		
011459 „ „	500	Ditto	Ditto	Ditto		
036394 „ 1872 Now Rd. 4% 1879	500	Pandurang Gopal Pandhe Gurjar.	Jan. 16, 1878	Rakhmabi or Administrator.	„ 75, dated 24-1-85	Sept. 5, 1885
036895 „ „	1,000	Ditto	Ditto			
036896 „ „	1,000	Ditto	Ditto			
006943 „ „	500	Major R. Monks	Jan. 16, 1881	Major R. Monks	„ 88, dated 14-1-86	Aug. 21, 1886
063502 „ „	1,000	Mohima Chunder Mozumdar, Executor, Estate Opendro Chunder Mozumdar.	July 16, 1880	Surendro Chunder Mozumdar, Executor, Estate Mohima Chunder Mozumdar.	„ 24, dated 6-7-87	Jan. 28, 1888
055431 „ „	500	Executive Commissariat Officer, Sealkote.	Jan. 16, 1876	Bhogoan Dass	„ 29, dated 15-12-87	Jan. 28, 1888
Non-transferable Treasury Note. 000062 5% 1872	500	Gopika Bai, Manager of Mandir Vital Rookhmai of Ramtek.	March 16, 1883	Gopika Bai, Manager of Mandir Vital Rookhmai of Ramtek.	„ 11, dated 5-2-87	Aug. 13, 1887

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	R					
000019 4% Muttra and Hattras Light Railway Debenture.	5,000	Koer Sham Parshad . .	April 1, 1883	Koer Sham Parshad	Order No. 26, dated 3-12-87 .	Jan. 28, 1888
*490 3½% 1853-54	10,000	Shama Soondary . . .	Feb. 28, 1867	Shama Soondary .	Letter No. 947, dated 5-5-73	Feb. 25, 1882
*491 „ „	10,000	Ditto . . .	Ditto .	Ditto . .		
*492 „ „	3,000	Ditto . . .	Ditto .	Ditto . .		
*164 „ „	600	Soolayman Mirza . .	Feb. 29, 1856	Soolayman Mirza .	„ 1456, dated 3-6-75	Ditto
*002205 4 % 1832-33	500	Opium Agent, Benares .	May 1, 1882	Opium Agent, Benares.	Order No. 84, dated 15-9-85 .	Jan. 30, 1886
*10084 „ „	Sic.500	Shibnarain Roy . . .	May 1, 1842	Shibnarain Roy .	Letter No. 7540, dated 20-3-78	Feb. 25, 1882
*14663 „ „	5,000	Moti Khanum . . .	Nov. 1, 1856	Bisheshar Pershad†	Order No. 55, dated 15-11-83	Ditto
*2709 „ 1835-36	1,000	Ditto . . .	Sep. 30, 1856	Ditto . †		
*12380—4231 „	1,000	Shama Churn Ghose . .	March 31, 1871	Shama Churn Ghose	Letter No. 6508, dated 5-12-73	Ditto
*6737—3298 „	500	Boly Chand Dutt . .	March 31, 1866	Boly Chand Dutt .	„ 3154, dated 17-8-75	Ditto
*006752 „ „	1,100	Rakhal Chunder Bhuttacharji.	Sept. 30, 1872	Rakhal Chunder Bhuttacharji.	„ 2960, dated 24-8-76	Ditto
*006814 „ „	500	Tara Churn Bhuttacharjee .	Ditto .	Tara Churn Bhuttacharji.		
*006122 „ „	1,000	Suburban Municipality, Alipore.	...	Suburban Municipality, Alipore.	Order No. 57, dated 15-12-83 .	Sept. 27, 1884
*000671 „ „	2,000	Ladlipershad . . .	Sept. 30, 1883	Ladipershad .	„ 74, dated 19-1-85 .	Feb. 25, 1882
*016103 „ „	5,000	Unnodapershad Banerjee .	Sept. 30, 1880	Bank of Bengal .	„ 79. dated 15-4-85 .	Sept. 5, 1885
*016139 „ „	1,000	Opium Agent . . .	Sept. 30, 1882	Opium Agent .	„ 84, dated 15-9-85 .	Jan. 30, 1886
*8186 „ 1842-43	500	Shama Churn Chatterjee .	Feb. 1, 1861	Shama Churn Chatterjee.	Letter No. 5564, dated 25-10-73	Feb. 25, 1882
*8475—17794 „	500	Brojo Govind Shaha . .	Feb. 1, 1869	Brojo Govind Shaha	„ 8770, dated 10-3-74	Ditto
*11380 „ „	700	Ditto . . .	Ditto .	Ditto . .		
*6024 „ „	500	Cassee Nath Dhur . .	Aug. 1, 1859	Shiboo Soondary Dassee.	„ 565, dated 28-4-75	Ditto
*16245 „ „	5,000	Nobokristo Ghose, deceased .	Aug. 1, 1869	Monemohun Ghose and Saroda Soondary Dassee.	„ 6721, dated 25-1-75.	Ditto
*8653—9563 „	3,000	Ditto . . .	Ditto .			
*017871 „ „	500	Kadumbini Dassee . .	Feb. 1, 1873	Kadumbini Dassee.	„ 2399, dated 13-7-75	Ditto
*000254 „ „	1,000	Ditto . . .	Ditto . .	Ditto . .		
*020284 „ „	500	Ditto . . .	Ditto . .	Ditto . .		
*011009 „ „	2,000	Ditto . . .	Ditto . .	Ditto . .		
*021705 „ „	1,000	Unnoda Churn Bhuttacharji	Aug. 1, 1872	Unnoda Churn Bhuttacharji,	„ 2960, dated 24-8-76	Ditto
*Ct. 18856 „ „	500	Modhoosoodon Chunder .	Ditto . .	Ditto . .		
*21611 „ „	600	Nobin Chunder Dass . .	Aug. 1, 1870	Nobin Chunder Dass.	„ 3819, dated 12-10-76	Ditto
*022862 „ „	500	Modhoosoodon Chowdhry .	Aug. 1, 1873	Ditto.		
*24731 „ „	2,000	Ramlall Buddredoss . .	Feb. 1, 1854	Moonshi Newal Kishore.	„ 1020/D, dated 4-12-86 .	Aug. 12, 1882
*038336 „ „	1,000	W. T. Lindsay . . .	Feb. 1, 1875	John Lindsay, administrator of W. T. Lindsay.	„ 4507, dated 16-10-78	Feb. 25, 1882
*016542 „ „	10,700	H. Palmer . . .	Aug. 1, 1878	The Revd. Robert Milford Taylor, R. M. Taylor, Jr., and Alicia Mary Taylor.	„ 3689/D, dated 5-8-80 .	Ditto
*Ct. 14713 „ „	500	Anup Chunder Moolchund .	Aug. 1, 1858	Bajoonjee Furdonjee.	„ 5111/D, dated 7-10-80 .	Ditto
*056370 „ „	1,000	The Chartered Mercantile Bank of India, London, and China	Aug. 1, 1878	V. Kristnama Chetty.	„ 3142/D, dated 19-7-80 .	Ditto
*056453 „ „	2,000	Ditto . . .	Ditto . .	Ditto . .		
*056371 „ „	1,000	Ditto . . .	Ditto . .	Ditto . .		
*056372 „ „	1,000	The Chartered Mercantile Bank of India, London, and China.	Aug. 1, 1878	Ditto . .		
*080125 „ „	1,000	The Agra Bank, Limited .	Ditto . .	Ditto . .		
*063895 „ „	1,000	The Bank of Bombay .	Ditto . .	Ditto . .		
*059414 „ „	1,000	The Oriental Bank Corporation.	Ditto . .	Ditto . .		
*058152 „ „	100	The Bank of Bombay .	Feb. 1, 1879	Surgeon H. D. Mussani.	„ 185/D, dated 3-6-81 .	Ditto
*065207 „ „	100	The Chartered Mercantile Bank of India, London, and China.	Ditto . .	Ditto . .		
*065211 „ „	100	Ditto	Ditto . .	Ditto . .		
*1133 „ „	500	Kallypado Mookerjee, deceased.	Feb. 1, 1862	Sowdamini Dabee .	„ 614/D, dated 27-10-81 .	Ditto
*6970 „ „	1,000	The Executive Commissariat Officer, Fort William.	Ditto . .	Ditto . .		
*049945 „ „	2,000	The Bank of Bengal . .	Feb. 1, 1878	Mohomed Wujhoollah Khan.	„ 9146/D, dated 13-1-80 .	Ditto
*077070 „ „	500	Sitanath Mytee . .	Feb. 1, 1879	Sitanath Mytee .	Order No. 18, dated 10-8-82 .	Jan. 13, 1883
*17528 „ „	500	Digamburry Dassee . .	Aug. 1, 1874	Digamburry Dassee	Letter No. 168/D, dated 15-6-82 .	Feb. 25, 1882
*112962 „ „	500	Bank of Bengal . .	. . . . .	Collector of Bulandshahr.	Order No. 36, dated 9-3-83.	Sept. 15, 1883
*3166 „ „	500	Bama Cally Dabee . .	Feb. 1, 1874	Bama Cally Dabee.	„ 51, dated 13-9-83.	Feb. 25, 1882
*077312 „ „	500	Suburban Municipality, Alipore.	. . . . .	Suburban Municipality, Alipore.	„ 57, dated 15-12-83	Sept. 27, 1884
*066820 „ „	100	Ditto . . .	. . . . .	Ditto . .		
*052975 „ „	100	Ditto . . .	. . . . .	Ditto . .		
*051136 „ „	100	Ditto . . .	. . . . .	Ditto . .		
*010804 „ „	500	Ditto . . .	. . . . .	Ditto . .		
*069450 „ „	100	Ditto . . .	. . . . .	Ditto . .		
*057135 „ „	100	Ditto . . .	. . . . .	Ditto . .		
*057133 „ „	100	Ditto . . .	. . . . .	Ditto . .		
*090485 „ „	2,000	Ditto . . .	. . . . .	Ditto . .		
*077377 „ „	300	Ditto . . .	. . . . .	Ditto . .		

* Duplicates of these notes have been issued.

† Renewed on bond.

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	R					
*017477—14115 4% 1842-43.	5,000	Jaffer Ali Khan	Aug. 8, 1881	Jaffer Ali Khan	Order No. 45, dated 31-7-83	Feb. 25, 1882
*017479 „ „	2,000	Ditto	Ditto	Ditto		
*032555 „ „	5,000	Bank of Bengal	Aug. 1, 1882	J. L. Gallot	„ 69, dated 13-11-84.	March 21, 1885
*20762 „1854-55	500	D. McCulluch	June 30, 1859	Shiboo Soondary Dassi.	Letter No. $\frac{565}{D}$, dated 28-4-75	Feb. 25, 1882
*2883—17027 „	500	Obhoy Churn Dutt	Ditto	Ditto		
*026294 „ „	50,000	H. B. Goodall	Dec. 31, 1873	H. B. Goodall	„ 5500, dated 30-11-74	Ditto
*024455 „ „	10,000	Ditto	Ditto	Ditto		
*024456 „ „	1,000	Ditto	Ditto	Ditto		
*026295 „ „	4,000	Ditto	Ditto	Ditto		
*022758 „ „	1,000	The Oriental Bank Corporation.	Ditto	Ditto		
*027593 „ „	2,000	The Allahabad Bank, Limited.	Ditto	Ditto		
*022887 „ „	5,000	Major J. W. Hogan	Ditto	The Delhi and London Bank, Limited.	„ 5789, dated 12-12-74	Ditto
*38714 „ „	4,000	Nobokristo Ghose, deceased	Dec. 31, 1865	Monomohun Ghose and Saroda Soondary Dassi.	„ 6721, dated 25-1-75	Ditto
*17950 „ „	1,500	Ditto	Ditto	Ditto		
*7532 „ „	500	Ruggoonath Succaba, deceased.	Dec. 31, 1867	Morabha Saccaram	„ 2473, dated 15-7-75	Ditto
*772—18295 „	1,000	Boly Chunder Dutt	June 30, 1866	Boly Chunder Dutt	„ 3154, dated 17-8-75	Ditto
*001886 „ „	1,000	Moolchand Premjee & Co.	June 30, 1875	Capt. F. J. Palmer	„ 1088, dated 23-5-76	Ditto
*008379 „ „	500	Greesh Chunder Mitter	June 30, 1872	Unnoda Churan Bhuttacharjee.	„ 2960, dated 24-8-76	Ditto
*016140 „ „	500	Rakhal Doss Bhuttacharjee	Ditto	Rakhal Chunder Bhuttacharjee.		
*016138 „ „	1,000	Obhoy Churn Bhuttacharjee	Ditto	Obhoy Churan Bhuttacharjee.		
*009231 „ „	1,000	Ditto	Ditto	Ditto		
*10927—11615 „	500	The Executive Commissariat Officer, Gwalior.	June 30, 1865	Rebecca Johnston	„ 4526, dated 17-11-76	Ditto
*9815 of $\frac{L088}{6}$ „	500	The Administrator General, Administrator to the Estate of H. Randolph.	June 30, 1874	Tara Kissur Mookerjee.	„ 6806, dated 17-3-77	Ditto
*33666 „ „	4,100	Motee Khanum	Dec. 31, 1856	Bisheshur Pershad†	Order No. 55. dated 15-11-83	Ditto
*36507 „ „	2,000	Bullakedass Khemchand	Dec. 31, 1863	Veejuchand Keckachand.	Letter No. 2227, dated 12-6-79	Ditto
*39958 „ „	1,000	Ditto	Dec. 31, 1862	Ditto		
*6392-26308 „	1,000	Ditto	Ditto	Ditto		
*011009 4% „	1,000	The Administrator General, Bengal.	Dec. 31, 1877	The Deputy Commissioner of Delhi, Administrator of G. D. E. Dorris.	„ $\frac{6}{D}$, dated 4-4-81	Ditto
*1868—9358 „	500	The Deputy Commissary General, Upper Circle.	Dec. 31, 1861	Sowdamini Dabee	„ $\frac{614}{D}$, dated 27-10-81	Ditto
*027795 „ „	1,000	Khandoss Muncharam	Dec. 31, 1877	Gurdhunbhai Doyaram.	„ 340, dated 16-7-81	Ditto
*041413 „ 1865	500	Goolab Shunkar Doobey	Nov. 1, 1872	Goolab Shunkar Doobey.	„ $\frac{1033}{D}$, dated 31-3-84	Ditto
*058157 „ „	500	The National Bank of India, Limited.	May 1, 1874	Opendro Nath Mitter.	„ 3626, dated 20-9-76	Ditto
*011620 „ „	1,000	J. W. Smyth	Nov. 1, 1869	J. W. Smyth	„ 3393, dated 20-8-74	Ditto
*011621 „ „	1,000	Ditto	Ditto	Ditto		
*011622 „ „	1,000	Ditto	Ditto	Ditto		
*011623 „ „	1,000	Ditto	Ditto	Ditto		
*011624 „ „	1,000	Ditto	Ditto	Ditto		
*055948 „ „	2,000	Bevole Nath Haldar	May 1, 1873	Bevole Nath Haldar	„ 5535, dated 2-12-74	Ditto
*2009 „ „	1,000	Bank of Hindustan, China and Japan, Limited.	May 1, 1865	Khetter Mohun Nag	„ 1739, dated 16-6-75	Ditto
*020899 „ „	500	Jebun Kristo Mullick	Nov. 1, 1869	Doorga Churn Mullick.	„ 3508, dated 2-9-75	Ditto
*030158 „ „	500	Doyal Chand Saloye	Nov. 1, 1870	James Brown	„ 5188, dated 30-11-75	Ditto
*1802 „ „	500	Cossi Nath Mookerjee	May 1, 1873	Lucky Money Dassee.	„ 7292, dated 11-3-76	Ditto
*035154 „ „	500	Meher Lal Shamunto	Ditto	Mehar Lal Shamunto.	„ 573, dated 2-5-76	Ditto
*068458 „ „	1,000	W. T. Lindsay	May 1, 1875	John Lindsay, Administrator of W. T. Lindsay.	„ 4507, dated 16-10-78	Ditto
*068459 „ „	1,000	Ditto	Ditto	Ditto		
*094140 „ „	900	Deb Nath Sreemany	Nov. 1, 1878	Dwarkanath Pyne†	„ $\frac{507}{D}$, dated 14-10-82	Sept. 15, 1883
*095149 „ „	500	Tariny Churn Ghose	May 1, 1877	Chotay Lall	„ 2125, dated 9-6-79	Feb. 25, 1882
*099158 „ „	500	Gourang Chunder Sircar	Ditto	Gourang Chunder Sircar.	„ 4201, dated 7-8-79	Ditto
*099159 „ „	500	Ditto	Ditto	Ditto		
*107375 „ „	700	Nogur Mull	Nov. 1, 1878	The Executive Commissariat Officer, Umballa.	„ 5073, dated 11-9-79	Ditto
*086879 „ „	1,000	Bullover Dos	Ditto	The Uncovenanted Service Bank, Limited.	„ 5819, dated 10-10-79	Ditto
*097595 „ „	1,000	H. L. Tonnochee	May 1, 1876	H. L. Tonnochee	„ $\frac{6947}{D}$, dated 1-12-79	Ditto
*099542 „ „	1,000	The Joint Administrators of Bhownagar State.	Nov. 1, 1878	V. Kristnama Chetty.	„ $\frac{3142}{D}$, dated 19-7-80	Ditto
*014095 „ „	800	The Administrator General, Bengal.	Nov. 1, 1877	The Deputy Commissioner of Delhi, administrator of G. D. E. Dorris.	„ $\frac{6}{D}$, dated 4-4-81	Ditto
*018419 „ „	800	Ditto	Ditto	Ditto		

* Duplicates of these notes have been issued.
† Renewed on bond.

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication of list in which the Security was first mentioned.
	R					
*027720 4% 1865	1,000	Chartered Mercantile Bank	Nov. 1, 1877	Lieutenant-Colonel A. Copland.	Order No. 22, dated 6-11-82	Jan. 13, 1883
*027942 " "	500	Byramji Nussurwanje Sehi	May 1, 1878			
*094745 " "	500	Executive Commissariat Officer, Morar.	Ditto			
*055526 " "	1,000	Tabitha Forester	May 1, 1873	Tabitha Forester	Letter No. 275/D, dated 31-7-82	May 3, 1884
*094817 " "	3,500	Officer in charge, Residency, Indore.	. . . .	Officer in Charge, Residency, Indore.	Order No. 61, dated 14-4-84	Sept. 27, 1884
*155422 " "	1,000	Suburban Municipality, Alipore.	. . . .	Suburban Municipality, Alipore.		
*056787 " "	10,000	Ditto	. . . .	Ditto	" 57, dated 15-12-83	Ditto
*056799 " "	2,000	Ditto	. . . .	Ditto		
*056788 " "	1,000	Ditto	. . . .	Ditto		
*056797 " "	1,000	Ditto	. . . .	Ditto		
*056796 " "	1,000	Ditto	. . . .	Ditto		
*056791 " "	1,000	Ditto	. . . .	Ditto		
*056798 " "	1,000	Ditto	. . . .	Ditto		
*056789 " "	500	Ditto	. . . .	Ditto		
*056790 " "	500	Ditto	. . . .	Ditto		
*056792 " "	500	Ditto	. . . .	Ditto		
*056793 " "	500	Ditto	. . . .	Ditto		
*056794 " "	500	Ditto	. . . .	Ditto		
*056795 " "	500	Ditto	. . . .	Ditto		
*056847 " "	500	Ditto	. . . .	Ditto		
*056848 " "	500	Ditto	. . . .	Litto		
*049461 " "	500	Ditto	. . . .	Ditto		
*109021 " "	2,000	Ditto	. . . .	Ditto		
*131234 " "	500	Ditto	. . . .	Ditto		
*111627 " "	500	Ditto	. . . .	Ditto		
*049799 " "	500	Ditto	...	Ditto		
*198933 " "	2,000	Controller of Military Accounts.	May 1, 1884	Controller of Military Accounts.	" 77, dated 19-1-85	Sept. 5, 1885
*072841 " "	500	Bank of Bengal	Nov. 1, 1875	Shama Kanth Chatterjee.	" 9, dated 16-11-86	March 5, 1887
*200570 " "	1,000	Ditto	Nov. 1, 1884	Kristo Kaminee Rudra.	" 14, dated 2-4-87	Aug. 13, 1887
*185916 " "	1,000	Joogul Kishore Lall and Rash Behary Lall.	Nov. 1, 1883	Joogul Kisore Lall and Rash Behary Lall.	" 1, dated 26-4-86	Jan. 28, 1888
*005806 4½% 1870	700	The Bank of Madras	Jan. 15, 1872	Lalladhur Zavir Chand.	Letter No. 4478, dated 27-10-75	Feb. 25, 1882
*000996 " "	500	Chundy Churn Ghose	July 15, 1873	Chundy Churn Ghose.	" 1480, dated 14-6-76	Ditto
*048736 " 1872 Now Rd. 4% 1879	1,000	Shumboo Pundoorung	Jan. 16, 1879	The Deputy Commissioner of Balaghat.	" 1358/D, dated 15-5-80	Ditto
*056565 " "	10,000	The Bank of Madras	Jan. 16, 1876	V. Thavasumatha Nadan.	" 7283/D, dated 24-1-81	Ditto
*025359 " "	5,000	The Chartered Mercantile Bank of India, London, and China.	July 16, 1877	Davidas Pranjeevandas.	" 767/D, dated 13-12-81	Ditto
*065269 " "	3,000	Aspinwall & Co.	July 16, 1878	Aspinwall	" 29, dated 29-11-82	Jan. 13, 1883
*033562 " "	1,000	P. Valloida Chetty	Jan. 16, 1878	Ditto		
*033563 " "	1,000	Ditto	Ditto	Ditto		
*033564 " "	1,000	Ditto	Ditto	Ditto		
*000017 Nagpore-Raipur Railway Provincial Debenture Loan of 1879 4½ per cent.	200	Bema Pershad	July 1, 1880	Deputy Commissioner of Jubbulpore, on behalf of the Debenture holders specified opposite.	" 17, dated 12-8-82	Ditto
*000097	500	Nirunjun Pershad Sukul	Ditto			
*000098	500	Ditto	Ditto			
*000050	500	Doorga Persad	Ditto			
*000167	500	Raja Mohip Singh	Ditto			
*000178	500	Sheodat Ram Sukul	Ditto			
*034126 Rd. 4% 1879	4,000	Triposore Shashagerow of Aska, Ganjam.	Sept. 15, 1885	Triposore Shashagerow of Aska, Ganjam.	" 842/D, dated 2-1-86	Sept. 27, 1884
*008825 " "	500	J. W. Fordham	Jan. 16, 1879	Seeta Nath Mytee	Order No. 18, dated 10-8-82	Jan. 13, 1883
*A009862 " "	2,000	The Bank of Bengal	July 16, 1880	The Inspector-General of Police, N. W. Provinces	Letter No. 216/D, dated 11-6-81	Feb. 25, 1882
*A005090 " "	5,000	The Agra Bank, Limited	Ditto	Ditto		
*060633 " "	2,500	Nursing Dass	July 16, 1881	Treasury Officer, Lahore, on behalf of Nursingh Dass.	" 131/D, dated 5-6-82	Aug. 12, 1882
*056278 " "	500	Charcoondah Rama Chundriah.	July 16, 1876	Charcoondah Rama Chundriah.	" 1286/D, dated 5-3-87	Feb. 25, 1882
*049224 " "	1,000	Khandas Muncharam	Jan. 16, 1878	Gordhunbhai Doyram	" 340/D, dated 16-7-81	Ditto
*049225 " "	1,000	Ditto	Ditto	Ditto		
*019100 4½% 1879	3,500	Triposore Shashagrow of Aska, Gangjam.	Sept. 15, 1885	Triposore Shashagerow of Aska, Ganjam.	" 842/D, dated 2-1-86	...
*033891 " "	1,000	J. A. Campbell	Sept. 16, 1881	J. A. Campbell	Order No. 46, dated 11-8-83	Ditto
*000010 Non-transferable 5% Try. Note.	500	Gopika Bai, Manager of Mundir Vithul Rukmai.	Sept. 16, 1874	Gopika Bai, Manager of Mundir Vithul Rukmai.	Letter No. 2053, dated 29-6-75	Feb. 25, 1882
*003488 5% 15 years' Debenture.	1,000	The Bank of Bengal	June 1, 1878	Moonshee Purbhodial.	" 8832, dated 5-2-80	Ditto

* Duplicates of these notes have been issued.

No. 264.—In exercise of the powers conferred by Sub-Section (1) of Section 7 of the Indian Securities Act, XIII of 1886, the Governor-General in Council directs that the words "Inspector General of Forests," "Conservators of Forests," and "Deputy Conservators of Forests" in Notification No. 1470, dated the 26th March, 1886, be struck out.

LEAVE AND APPOINTMENTS.

The 15th January, 1889.

No. 261.—Mr. R. G. Thomson, temporary Deputy Secretary to the Government of India in this Department, is granted privilege leave for fifteen days from the 17th January, 1889.

Mr. H. M. Kisch, Postmaster-General of Bengal, is appointed to officiate during Mr. Thomson's absence.

Mr. E. Hutton, Presidency Postmaster, Calcutta, is appointed to act as Postmaster-General, Bengal, during Mr. Kisch's deputation to the Finance Department or until further orders.

The 18th January, 1889.

No. 359.—The services of Surgeon F. C. Reeves, Officiating Deputy Assay Master, Calcutta, are replaced at the disposal of the Government of Madras, with effect from the 14th January, 1889.

No. 383.—The following reversions of officers of the Account Department are notified:—

With effect from the 1st December, 1888, in consequence of the return of Mr. F. J. Atkinson from the Military Department—

Mr. F. J. Atkinson to officiate in class IV,

Mr. H. J. Brereton to revert to class V,

Mr. G. D. Pudumjee to revert to class VI, and

Mr. K. B. Wagle to revert to the class of Probationers.

With effect from the 4th December, 1888, in consequence of Mr. T. W. Rawlins' return to duty—

Mr. T. W Rawlins to be Accountant General, class II,

Mr. R. Logan to officiate as Accountant General, class III,

Mr. E. W. Kellner to revert to class I of the Enrolled List,

Mr. J. E. O'Conor to revert to class II,

Mr. E. Lawrence to officiate in class III,

Mr. G. H. R. Hart to revert to class IV,

Mr. H. G. H. Keene to revert to class V,

Mr. C. G. Vansittart to revert to class VI and

Messrs. L. E. Pritchard and J. A. Robertson to revert to the class of Probationers.

SEPARATE REVENUE.

STAMPS.

The 18th January, 1889.

No. 316.—In exercise of the powers conferred by section 8 of the Indian Stamp Act, No. I of 1879, the Governor-General in Council remits the stamp duty chargeable, under the said Act, in the Central Provinces, upon a document of either of the kinds specified below, when furnished by a Patwari to a Malguzar or tenant of or in the village with which that document is concerned.

Kinds of Documents.

Copies or extracts certified by Patwaris to be true copies of, or true extracts from, records or papers, which they are required to prepare or keep by any rule made by the Chief Commissioner under section 146 of the Central Provinces Land Revenue Act, 1881.

STATISTICS AND COMMERCE.

MERCHANT SHIPPING.

The 18th January, 1889.

No. 357.

ORDER—By the Government of India, Department of Finance and Commerce.

Ordered, that the following Despatch, and the Order in Council, be published in the *Gazette of India*, for general information:—

Public.
No. 129.

INDIA OFFICE,
London, 20th December, 1888.

To His Excellency the Most Honourable the Governor-General of India in Council.

MY LORD MARQUIS,—With reference to my despatch, No. 108, of the 4th of October last, I transmit, for the information of Your Excellency in Council, ten copies of the Order of Her Majesty in Council, extending the provisions of the Foreign Deserters Act, 1852, to certain Deserters from Ships belonging to subjects of the Emperor of Brazil.

Dated 17th November, 1888.

I have, &c.,

(Signed) CROSS.

AT THE COURT AT WINDSOR,

The 17th day of November, 1888.

PRESENT,

THE QUEEN'S MOST EXCELLENT MAJESTY

LORD PRESIDENT

MARQUESS OF LOTHIAN

SIR HENRY PONSONBY

MR. ROBERTSON.

WHEREAS by the "Foreign Deserters Act, 1852," it is provided that, whenever it is made to appear to Her Majesty that due facilities are or will be given for recovering and apprehending seamen who desert from British Merchant Ships in the territories of any foreign power, Her Majesty may, by Order in Council, stating that such facilities are or will be given, declare that seamen, not being slaves, who desert from merchant ships belonging to a subject of such power when within Her Majesty's dominions shall be liable to be apprehended and carried on board their respective ships, and may limit the operation of such Order, and may render the operation thereof subject to such conditions and qualifications, if any, as may be deemed expedient:

And whereas it hath been made to appear to Her Majesty that due facilities for recovering and apprehending seamen (not being Brazilian subjects) who desert from British Merchant Ships in the territories belonging to His Majesty the Emperor of Brazil will be given under an Agreement between the Governments of Great Britain and Brazil signed at Rio de Janeiro on the 30th July, 1888:

NOW, THEREFORE, Her Majesty, by virtue of the power vested in Her by the said "Foreign Deserters Act, 1852," and by and with the advice of Her Privy Council, is pleased to order and declare, and it is hereby ordered and declared, that, from and after the publication hereof in the London Gazette, seamen, not being slaves, and not being British subjects, who, within Her Majesty's Dominions, desert from merchant ships belonging to subjects of His Majesty the Emperor of Brazil shall be liable to be apprehended and carried on board their respective ships: Provided always, that if any such deserter has committed any crime in Her Majesty's Dominions he may be detained till he has been tried by a competent Court, and until his sentence, if any, has been carried into effect.

And Her Majesty, by virtue of the powers vested in Her by the said "Foreign Deserters Act, 1852," and by and with the advice of Her Privy Council, is further pleased to order and declare that, upon and after the publication hereof in the London Gazette, the Order in Council relating to seamen who desert from the merchant ships belonging to the subjects of the Emperor of Brazil made by virtue of the said Act on 17th day of May, 1876, shall be revoked, and the same is hereby revoked accordingly.

And the Secretary of State for the Home Department, the Secretary of State for the Colonies, and the Secretary of State for India in Council are to give the necessary directions herein accordingly.

C. L. PEEL.

A. U. FANSHAWE,
Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 18th January, 1889.

FIELD OPERATIONS.

LUSHAI EXPEDITION.

No. 32.—Lieutenant W. H. Pollen, R.E., officiating Deputy Superintendent, 4th grade, Survey of India, to be Survey Officer with the Lushai Expeditionary Force.

APPOINTMENTS.

ADJUTANT GENERAL'S DEPARTMENT.

No. 33.—Colonel K. D. Murray, D.S.O., Royal Irish Fusiliers, to be an Assistant Adjutant-General on the Establishment, *vice* Colonel G. deC. Morton whose tenure of appointment has expired. Dated 9th January, 1889.

COMMISSARIAT DEPARTMENT.

No. 34.—Colonel A. R. Badcock, C.B., officiating Commissary-General-in-Chief, is confirmed in that appointment, *vice* Colonel J. V. Hunt, C.B., who has vacated the appointment on succeeding to the Colonel's allowance. Dated 20th December, 1888.

HYDERABAD CONTINGENT.

No. 35.—*4th Cavalry*—

Lieutenant S. M. Mason, Adjutant, 3rd Infantry, officiating Squadron Officer, to be Squadron Officer, to fill an existing vacancy. Dated 6th December, 1888.

No. 36.—*2nd Infantry*—

Second Lieutenant F. P. S. Dunsford, Durham Light Infantry, a candidate for the Bengal Staff Corps, to be officiating Wing Officer, on probation, with effect from the 11th December, 1888.

ORDNANCE DEPARTMENT.

No. 37.—Lieutenant M. S. C. Campbell, R.A., officiating Ordnance Officer, 3rd class, to be Ordnance Officer, 3rd class, with effect from the 24th November, 1888, *vice* Captain W. D. B. Fenton, R.A., promoted.

No. 38.—Lieutenant E. S. Brooke, R.A., officiating Ordnance Officer, 4th class, is confirmed in that class, with effect from the 3rd December, 1888, *vice* Lieutenant C. G. Oldfield, R.A., promoted.

Lieutenant H. de T. Phillips, R.A., to officiate as an Ordnance Officer, 4th class, with effect from the 30th December, 1888, *vice* Brooke, confirmed.

STAFF CORPS.

No. 39.—Lieutenant William Charles Marmaduke Woodcock, Liverpool Regiment, Wing Officer, 11th Bengal Infantry, is admitted to the Bengal Staff Corps from the 12th August, 1887, subject to confirmation by the Secretary of State for India.

No. 40.—Lieutenant Henry Walter George Cole, Northumberland Fusiliers, Wing Officer, 2nd Battalion, 2nd Gurkha Regiment, having completed 18 months' probationary service, is admitted to the Bengal Staff Corps, subject to confirmation by the Secretary of State for India.

No. 41.—The undermentioned officers appointed by the Secretary of State for India probationers for the Indian Staff Corps, are posted as follows, with effect from the dates of their arrival in India:—

Madras Staff Corps.

Second Lieutenant L. I. Wood, Border Regiment.

Second Lieutenant C. Barnett, Duke of Cornwall's Light Infantry.

Second Lieutenant C. E. Bowen, Leinster Regiment.

Second Lieutenant H. P. Bell, Worcester Regiment.

Second Lieutenant W. B. Powell, Northamptonshire Regiment.

Second Lieutenant W. L. Fair, Wiltshire Regiment.

Second Lieutenant A. M. Anderson, Argyll and Sutherland Highlanders.

Second Lieutenant F. G. H. Sutton, Royal Irish Regiment.

Bombay Staff Corps.

Second Lieutenant F. C. W. Ware, Duke of Cornwall's Light Infantry.

FURLOUGH AND LEAVE.

No. 42.—The undermentioned officers are granted furlough or leave out of India:—

Colonel E. Beddy, Bengal S. C., 29th Bengal Infantry, (p.a.) to the 25th November, 1889, inclusive, under the leave rules for the Staff Corps. Pension Service—32nd year commenced 14th April, 1888.

Lieutenant-Colonel H. E. Eliot, General List Infantry, 4th Bengal Infantry, (p.a.) for one year, under the leave rules for the Staff Corps. Pension Service—29th year commenced 12th February, 1888.

Captain W. O. Harris, Bengal S.C., 20th Bengal Infantry (p.a.) for one year, under the leave rules for the Staff Corps. Pension Service—19th year commenced 6th July, 1888.

Captain F. H. J. Birch, R.A., Commandant No. 3, (Peshawar) Mountain Battery, Punjab Frontier Force, (p.a.) for two years, under rule IX of the regulations of 1868.

Lieutenant A. A. J. Johnstone, Bengal S.C., Wing Officer, 5th Punjab Infantry, Punjab Frontier Force, (p.a.) for one year, under rule I of the regulations of 1875.

Surgeon-Major E. Mulvany, (p.a.) for one year and 182 days, under rule IX of the regulations of 1868.

No. 43.—Lieutenant W. H. Pollen, R.E., Assistant Superintendent, 1st grade, survey of India, was on furlough out of India (m. c.) from 7th June, 1887, to 10th November, 1888, under rule IX, note 1, of the Regulations of 1868.

No. 44.—Colonel C. F. Sharpe, Bengal S.C., is permitted to reside out of India.

No. 45.—Lieutenant-Colonel W. E. Forbes, Bengal S. C., Commissioner, N.-W. P. and Oudh, is granted an extension of furlough (m. c.) up to the 15th June, 1889.

No. 46.—The undermentioned officers have been granted extensions of furlough or leave by the Secretary of State for India :—

Colonel Sir W. S. A. Lockhart, K.C.B., C.S.I., Infantry, (p. a.) for six months.

Lieutenant-Colonel A. R. Wilkinson, General List Infantry, (m. c.) to 19th March, 1889.

Surgeon-Major W. N. Keefer, (m. c.) for five months.

Surgeon-Major J. Bennett, M.D., (m. c.) for two months.

Surgeon-Major W. A. D. Fasken, M.D., (m.c.) for two months.

Surgeon A. Duncan, M.D., (m. c.), for six months.

Surgeon R. J. Marks, (m. c.), for six months.

LONDON GAZETTE.

No. 47.—The following extracts are published for general information :—

"London Gazette," dated the 25th December, 1888, pages 7355 and 7356.

India Office, 24th December, 1888.

The Queen has approved of the following promotions among the Officers of the Staff Corps and Indian Military Forces made by the Governments in India :—

BENGAL STAFF CORPS.

To be Major.

Captain Archibald Mungo Muir. Dated 30th September, 1888.

To be Captains.

Lieutenant Henry Augustus Carleton. Dated 9th October, 1888.

Lieutenant William James Knowles Dobbin. Dated 13th October, 1888.

BENGAL MEDICAL ESTABLISHMENT.

To be Surgeons-Major.

Surgeon James Moorhead, M.D. Dated 30th September, 1888.

Surgeon Charles William Owen, C.M.G., C.I.E. Dated 30th September, 1888.

Surgeon Gilbert Saunders Griffiths. Dated 30th September, 1888.

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INDIAN ARMY.

To be Colonel.

Lieutenant-Colonel James Grant Duff Walker, Madras Cavalry. Dated 4th October, 1888.

PROMOTIONS.

No. 48.—Under the provisions of the Royal Warrant of the 10th November, 1881, the names of the following officers are moved up on the Indian Gradation List :—

Lieutenant-General Sir C. H. Brownlow, G. C. B., Bengal S.C., is placed on the list of Generals;

Major-General T. G. Kennedy, C.B., Bengal S.C., is placed on the list of Lieutenant-Generals;

Colonel J. P. Pedler, Madras S.C., is placed on the list of Major Generals,—

in consequence of the transfer to the unemployed supernumerary list of General Sir H. W. Norman, G.C.B., G.C.M.G., C.I.E., Bengal S.C., on the 1st December, 1888.

Colonel R. G. Rogers, C B., Bengal S.C., is placed on the list of Major-Generals, in consequence of the transfer to the unemployed supernumerary list of Colonel W. T. Fagan, Bengal S.C. (whose name is borne on the list of Major-Generals of the Indian Army), on the 1st December, 1888.

No. 49.—The following promotions are made, subject to Her Majesty's approval :—

To be Colonels in the Army.

Lieutenant-Colonel Charles Drummond Pasmore Payne, Bombay S.C.,—12th January, 1889.

Lieutenant-Colonel Sir Benjamin Parnell Bromhead, *Bart.*, Bengal S.C.,—18th January, 1889.

BENGAL STAFF CORPS.

To be Lieutenant-Colonel.

Major Henry Mackenzie Macdonald Wood, —17th January, 1889.

To be Majors.

13th January, 1889.

Captain James Ramsay Hobday.

Captain Edward James Gardner Lewis.

Captain George Williams Deane.

NATIVE ARMY.

No. 50.—*4th Bengal Infantry*—

Jemadar Maharáj Singh to be Subadar, and Havildar Kunjbihári Singh to be Jemadar, *vice* Maharáj Upadhya, invalided, with effect from the 3rd November, 1888.

PUNJAB FRONTIER FORCE.

No. 51.—*2nd Punjab Cavalry*—

Kot-Dafadar Bhagwán Singh to be Jemadar, *vice* Amrík Singh, invalided, with effect from the 13th November, 1888.

ORDNANCE DEPARTMENT.

No. 52.—The undermentioned Sub-Conductors on probation, are confirmed in their present grade, with effect from the dates specified :—

John Arthur Holland,—23rd May, 1888.

Oliver Spark,—26th May, 1888.

George Collins,—26th May, 1888.

Thomas Spooner,—11th June, 1888.

Albert Henry Williams,—11th June, 1888.

REWARDS.

No. 53.—The Governor-General in Council is pleased to sanction the following promotions of warrant and non-commissioned officers, under the provisions of clause 48, India Army Circulars, 1884, for services with the Burma Expeditionary Force :—

Commissariat Department.

Conductor Charles Lightening (Bengal) to be Deputy-Assistant Commissary.

Conductor Alfred Sincock (Bombay) to be Deputy-Assistant Commissary.

Conductor Edward J. Keane (Bombay) to be Deputy-Assistant Commissary.

Sub-Conductor Henry Hawkins (Bengal) to be Conductor.

Sergeant and Acting Sub-Conductor Frederick Kalkoven (Bombay) to be Conductor.

Sergeant Joseph Wanson McKie (Bengal) to be Sub-Conductor.

Sergeant John Scutt (Bengal) to be Sub-Conductor.

Sergeant Charles Strudwick Wallis (Bombay) to be Sub-Conductor.

Sergeant John Nyren (Madras) to be Sub-Conductor.

Transport Department.

Sergeant (Sub-Conductor sub. *pro tem.*) William Wood (Madras) to be Conductor.

Sergeant Herbert George Roach (Bengal) to be Sub-Conductor.

Sergeant Charles Wilson (Madras) to be Sub-Conductor.

GOOD CONDUCT MEDALS.

No. 54.—The undermentioned non-commissioned officers and men have been granted medals, with annuities and gratuities, for meritorious service and good conduct, under the provisions of clause 115, India Army Circulars of 1888.

Medals inscribed "For Meritorious Service," with annuity.

No. 199.—Pay Havildar Gopál Das, No. 2, Field Battery, Hyderabad Contingent.

No. 439.—Havildar Sakaram, 5th Infantry, Hyderabad Contingent.

No 1366.—Color Havildar Nágoji, 6th Infantry, Hyderabad Contingent.

Medals inscribed "For Long Service and Good Conduct," with gratuity.

No. 104.—Gunner Sikandar Khan, No. 4, Field Battery, Hyderabad Contingent.

No. 1766.—Naick Ajodhya, 6th Infantry, Hyderabad Contingent.

No. 1372.—Sepoy Shaikh Dáúd, 6th Infantry, Hyderabad Contingent.

Medals inscribed "For Long Service and Good Conduct," without gratuity.

No. 22.—Lance Naick Saiyid Ismaíl, No. 1, Field Battery, Hyderabad Contingent.

No. 94.—Sepoy Chhote Khan, 1st Infantry, Hyderabad Contingent.

No. 723.—Sepoy Kurbán Beg, 6th Infantry, Hyderabad Contingent.

VOLUNTEER CORPS.

APPOINTMENTS.

No. 55.—*2nd Punjab (Simla) Volunteer Rifle Corps*—

Mr. Charles Heyman Le Marchand to be Second Lieutenant, *vice* Towelle, promoted. Dated 9th November, 1888.

PROMOTIONS.

No. 56.—*1st Punjab Volunteer Rifle Corps*—

Captain Edward Nicholl is granted the honorary rank of Major.

MARINE DEPARTMENT.

FURLOUGH AND LEAVE.

No. 4.—Mr. T. S. Edwardes, Third Grade Officer, Indian Marine, has been granted by the Secretary of State for India, a further extension of furlough (m. c.) for three months.

E. H. H. COLLEN,
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 18th January, 1889.

Under Clause 25 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that reports of the deaths of the undermentioned Commissioned officers, on the dates specified, were received in the Military Department between the 4th and the 18th January, 1889 :—

Corps.	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
Indian Medical Service (Bombay Establishment).	Surgeon E. Tully . . .	7th June, 1888 .	Fort Stedman, Upper Burma.		
3rd Dragoon Guards .	Lieutenant R. G. Dyson .	12th Jan., 1889 .	Meerut.		

Statement of Deposits on account of Estates between the 24th November, 1888, and the 18th January, 1889.

On whose account.	Rank	Corps.	Date of Decease.	Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
					R a. p.		
Thomas Roddis .	Sergeant-Major.	2nd Battalion, Royal Lancaster Regiment.	2nd August, 1887.	Intestate .	6,240 0 0		

E. H. H. COLLEN,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 12th January, 1889.

No. 16.—Mr. S. G. Wood, Assistant Accountant General, Public Works Department, is granted furlough out of India for fifteen months, under Section 132 of the Civil Leave Code.

The 15th January, 1889.

No. 17.—Major W. I. LeBreton, B.S.C., Examiner, 2nd class, is promoted to Examiner, 1st class, *temporary rank*, with effect from the 14th November, 1888.

Consequent on the return from leave of Major W. I. LeBreton, B.S.C., Mr. R. G. Macdonald, Examiner, 1st class, *temporary rank*, reverted to Examiner, 2nd class, with effect from the 14th November, 1888.

The 17th January, 1889.

No. 19.—Mr. C. Swappe, Executive Engineer, 1st grade, State Railways, is placed at the disposal of the Government of Madras for employment on Railways in that Presidency.

The 18th January, 1889.

No. 21.—Mr. H. A. F. Currie, Assistant Engineer, 2nd grade, State Railways, is transferred from the Establishment under the Director-General of Railways, to that under the Government of Bengal for employment on the Western Bengal Railway Survey.

No. 22.—*Corrigendum.*—In Public Works Notification, No. 7, dated 8th January, 1889, *for* C.S.I. *read* C.I.E.

TELEGRAPH.

The 15th January, 1889.

No. 18.—The following reversions are made in the Persian Gulf Section of the Indo-European Telegraph Department, with effect from the forenoon of the 19th December, 1888, consequent on the return to duty from furlough on that date of Mr. J. Possmann, Engineer and Electrician :—

Names.	From	To
Mr. G. W. Sealy .	Officiating Engineer and Electrician.	Superintendent.
Mr. E. Pierce . .	Officiating Superintendent.	Assistant Superintendent.
Mr. J. P. Hawkins .	Officiating Assistant Superintendent.	1st grade Clerk.

The 18th January, 1889.

No. 20.—In accordance with the provisions of section 4, sub-section (*4*), of the Electricity Act, 1887, the following rules which the Governor General in Council proposes to make under the Act are published for the information of persons likely to be affected thereby.

Persons desirous of offering any objections or suggestions in regard to the proposed rules should communicate the same in writing to the Secretary to the Government of India in the Public Works Department before noon of the 1st May next, when the rules will be taken into consideration.

In exercise of the powers conferred by section 4, sub-section (*1*), of the Electricity Act, 1887, the Governor General in Council is pleased to make the following rules :—

General.

1. In these rules, unless the context otherwise requires,—
   (1) expressions used in the Indian Telegraph Act, 1885, and the Electricity Act, 1887, have the same meanings as in those Acts :
   (2) "electric supply line" means a wire or wires, conductor, or other means used for the purpose of conveying, transmitting or distributing electricity for light or power, with any casing, coating, covering, tube, pipe or insulator enclosing, surrounding or supporting the same, or any part thereof, or any apparatus connected therewith for the purpose of conveying, transmitting or distributing electricity or electric currents for light or power :
   (3) "main" means a conductor used to convey electricity from the source of supply to the point or points where it is distributed for use :
   (4) "lead" means a conductor used to distribute electricity from the mains to the various appliances in which it is to be used :
   (5) "switch" means any appliance for permitting, arresting or changing the flow of electricity in conductors :

(6) "commutator" means any appliance for regulating or diverting the flow, or for altering the direction, of electricity in conductors:

(7) "cut-out" means any appliance for confining the flow of electricity to conductors capable of safely carrying it when its amount rises accidentally above the normal:

(8) "transformer" means any appliance by means of which electricity of high potential is converted to electricity of lower potential, or *vice versâ*.

Rules for the protection of person and property from injury by reason of contact with, or the proximity of, appliances or apparatus used in the generation or supply of electricity.

2. Whenever notice has been given under section 3 of the Electricity Act, XIII of 1887, of an intention of any person to undertake the business of supplying electricity or to use electricity for a public purpose or in a public place or such other place as is referred to in clause (*b*) of that section, the District Magistrate or Commissioner of Police receiving such notice shall forthwith report the circumstance to the Local Government, who may thereupon authorise an officer, either by name or in virtue of his office, to enter, inspect and examine any place, carriage or vessel in which the officer has reason to believe any appliances or apparatus used in the generation or supply of electricity are, and any building or place to and in which electricity is to be supplied and used.

3. The Local Government shall, if necessary, instruct the District Magistrate, or, in a Presidency-town, the Commissioner of Police, as to the roads or public places in which overhead electric supply lines are not to be allowed, and the persons undertaking the supply of electricity or using the same shall attend to any orders of these officers in this respect.

4. The person or persons who intend to undertake the business of supplying electricity, or intend to use the same for the purpose or in a place indicated in rule 1, shall provide all means for testing the appliances or apparatus used in the generation or the supply and use of electricity.

5. Conductors must have a sectional area and conductivity so proportioned to the work they have to do that if double the current proposed is sent through them, the temperature of such conductors shall not exceed 150° Fahrenheit.

6. The conductors or their casings must be placed in sight as far as possible; and they must always be as accessible as circumstances will permit.

7. Within buildings the conductors must all be insulated; and this rule applies equally to all conductors and parts of fittings which may have to be handled.

8. Whatever insulating material is employed, it must not soften until a temperature of 170° F. has been reached, and in all cases the material must be damp-proof.

9. When leads pass through roofs, floors, walls or partitions, and where they cross or are liable to touch metallic substances, such as bell-wires, iron girders or pipes, they must be thoroughly protected by suitable additional covering; and where they are liable to abrasion from any cause, or to the depredations of rats or mice, they must be encased in some suitable hard material.

10. In the case of portable fittings with which flexible leads are used, special precautions must be taken.

11. Conductors must be kept as far apart as circumstances will permit, the spacing between them being governed by their potential difference.

12. When conductors are carried in very inflammable structures, precautions must be taken to isolate them therefrom.

13. Conductors which are protected on the outside by lead or metallic armour of any kind require the greatest care in fixing on account of the large conducting surface which would become connected to the core in the event of metallic contact between them.

14. In cases where conductors pass into a building, from one building to another, or from one room to another, precautions must be taken to prevent the possibility of fire or water passing along the course of the conductors.

15. All joints must be mechanically and electrically perfect, to prevent heat being generated at these points. When soldering fluids are used in making joints, the latter must be carefully washed and dried before insulation is applied.

16. Under all circumstances complete metallic circuits must be employed. Gas and water pipes must never form part of the circuit, as their joints are rarely electrically good, and therefore become a source of danger.

17. Overhead conductors, whether passing over or attached to buildings, must be insulated at their points of support. Precautions must be taken to obviate all risk of short circuiting where they are likely to touch a building or other overhead conductors and wires, either by their own falling or being fallen upon by other conductors.

18. In the case of overhead wires, every main conductor must have a lightning protector at each point where it enters or branches into a building.

19. Metal fastenings for fixing conductors must be avoided.

20. The insulation of a system of distribution must be such that the greatest leakage from any conductor to earth (and, in case of parallel working, from one conductor to the other, when all branches are switched on, but the lamps, motors, &c., removed) does not exceed

one-five-thousandth part of the total current intended for the supply of the said lamps, motors, &c., the test being made at the usual working electromotive force.

21. It is desirable as a means for the prevention of accidents for the positive lead to be coloured differently to the negative, or made otherwise distinguishable.

22. Every switch or commutator must be of such construction as to comply with the following condition, namely, that, when the handle is moved or turned to and from the positions of "on" and "off," it is impossible for it to remain in any intermediate position, or to permit of a permanent arc or heating.

23. The handle of every switch must be completely insulated from the circuit.

24. The main switches of a building must be placed as near as possible to the point of entrance of the conductors, or to the generators of the current if they are within the building itself. Switches must be provided on both leads.

25. Switch boards must bear clear instructions for their use by the inexperienced.

26. Switches, commutators, resistances, bare connections, lamps, &c., must be mounted on incombustible bases. Cut-outs mounted on bases of wood rendered uninflammable are admissible. Vulcanite bases are undesirable in damp situations. The cracking of porcelain and earthenware fittings is a source of danger which can be avoided by precautions in fixing.

27. All circuits must be protected with cut-outs; and all leads from the mains or small conductors from larger ones must be fitted with cut-outs at their branching points.

28. Where fusible cut-outs are used the section must so be situated within its frame that the fused metal cannot fall where it may cause a "short circuit" or an ignition.

29. For all main conductors a cut-out must be provided for both the "flow" and "return," and the two fusible sections must not be in the same compartment.

30. The flexible leads of portable fittings must in all cases be protected by cut-outs at their fixed points of connection.

31. Arc lamps must always be guarded by lanterns or netted globes, so as to prevent danger from ascending sparks and from falling glass and incandescent pieces of carbon.

32. All parts of the lamps and lanterns which are liable to be handled (except by the persons employed to trim them) must be insulated.

33. The armatures and field-magnet coils of dynamo-machines must be thoroughly insulated. Dynamo-machines must always be fixed in dry places, and they must not be exposed to dust flyings or other industrial waste products carried in suspension in the air. They must not be permitted in the working rooms of mills, where the liability to such dangers exists, or where any inflammable manufactures are carried on or inflammable materials are stored.

34. Motors must be subject to the same conditions; but, when it is necessary to use them in positions such as those referred to, they must be securely cased in, such cases having a non-combustible lining.

35. Both primary and secondary batteries must be placed and used under the same precautions as prescribed for dynamo-machines; and the room in which they are placed must be well ventilated. The batteries themselves must be well insulated.

36. When transformers are used to transform either direct or alternating currents of high electromotive force, that is, from or to an electromotive force of, say, 200 volts, they, together with their switches and cut-outs, must be placed in a fire and moisture-proof structure preferably outside the building for which they are required. No part of such apparatus must be accessible except to the person in charge of their maintenance.

37. In all cases conductors conveying currents of high electromotive force inside buildings must be specially and exceptionally insulated, cased in, the casing made fire-proof.

38. The positive and negative terminals connected to such conductors must not be permitted to be nearer each other than 12 inches.

39. Transformers which, under normal conditions of load, heat above 150° Fahrenheit must not be permitted to remain in use.

40. Transformers must be so constructed that under no circumstances whatever should a contact between the primary and secondary coils lead the high electromotive force into the building.

41. No repairs nor alterations must be made when the current is "on."

42. Full particulars of the proposed installation must be furnished when required to the officer authorised by the Local Government under rule 1. These particulars must include a statement of the maximum current to be sent by means of the various conductors, the electromotive force of the current, and the nature of the current (whether direct or alternating) that is to be employed. Samples of the conductors to be used must be furnished, that their conductivity and the quality of their insulation may be ascertained. Specimens of the cut-outs, protectors and switches may be required, if considered necessary, by such officer.

Rules for preventing telegraph lines from being injuriously affected by any appliances or apparatus used in the generation or supply of electricity.

43. Any person supplying or using electricity shall not lay down any electric supply line or do any other work for the supply or use of electricity whereby any tele-

graph line established by, or by license from, the Governor General in Council is or may be injuriously affected. Before any such electric supply line is laid down or work is done within ten yards of any part of such telegraph line (other than repairs or the laying of connections with the mains where the direction of the electric supply lines so laid down crosses such telegraph line at right angles at the point of shortest distance and continues the same for a distance of six feet on each side of such point), the person or his agent shall not more than twenty-eight nor less than fourteen clear days before commencing such work give written notice to the Telegraph authority specifying the course and nature of the work, including the gauge of any electric supply lines, and the person and his agent shall conform with such reasonable requirements, either general or special, as may from time to time be made by the Telegraph authority for the purpose of preventing any telegraph lines established by, or by license from, the Governor General in Council from being injuriously affected by the said work.

44. Any difference which arises between the Telegraph authority and the person supplying or using electricity or his agent with respect to any requirements so made shall be referred to the Local Government for decision, and the orders of that Government shall be final.

45. For the purposes of the foregoing rules a telegraph line shall be deemed to be injuriously affected by a work if telegraphic communication by means of such line is, whether through induction or otherwise, in any manner affected by such work, or by any use made of such work.

46. Electric supply lines must throughout their entire lengths and in all localities be so constructed as to avoid contact with telegraph lines, and if carried overhead must be so placed as to enable telegraph lines at any future time to be carried in any street on posts of 24 feet in height without contact with or interference from such electric supply lines.

47. Only one side of any street must be occupied by electric supply lines.

48. At all street crossings the minimum headway of electric supply lines must be 30 feet.

49. The provisions of rules 5 and 6 may be relaxed in certain localities where it is not intended immediately to construct telegraph lines for, or by license from, the Governor General in Council, on condition that the person or persons erecting the electric supply lines give a general undertaking to the Telegraph authority to comply with these rules within 14 days from the time when notice may be given that telegraph lines are to be constructed in such localities.

R. C. B. PEMBERTON, *Colonel, R.E.*,
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 19, 1889.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 13th October, 1888.

From the 17th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 10th November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Revised rates from 1st January, 1887.

	Per annum. R	a.	p.
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By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,
Publisher, Gazette of India.

CALCUTTA UNIVERSITY.

NOTICE.

It is hereby notified for general information that a Convocation of the University of Calcutta for conferring degrees will be held at the Senate House, College Square, on Saturday, the 19th January, at 3 P.M.

Graduates of the University in academic costume are admissible, on presenting themselves at the Senate House, at 2 P.M.

P. K. RAY, D.Sc.,
Registrar.

SENATE HOUSE,
The 31st December, 1888.

No. 1705.—*Account of Revenue and Expenditure of the Government of India for the first*

N.B.—Amounts are converted into rupee pounds, (Rx.) at

	REVENUE.	Estimates, 1888-89.	April 1887 to September 1887.	April 1888 to September 1888.	COMPARISON OF TWO YEARS. Increase.	Decrease.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
I	Land Revenue*	23,680,800	8,423,700	8,556,600	132,900	...
II	Opium	8,453,900	4,274,000	4,270,900	...	3,100
III	Salt	8,122,500	3,186,900	3,740,200	553,300	...
IV	Stamps	3,854,400	1,923,900	2,031,400	107,500	...
V	Excise	4,609,500	2,198,900	2,287,000	88,100	...
VI	Provincial Rates	3,013,300	1,196,200	1,205,800	9,600	...
VII	Customs	1,369,100	568,600	592,200	23,600	...
VIII	Assessed Taxes	1,451,800	766,100	844,700	78,600	...
IX	Forest	1,171,600	399,800	489,700	89,900	...
X	Registration	307,900	163,200	179,100	15,900	...
XI	Tributes from Native States	767,900	190,500	220,900	30,400	...
XII	Interest	642,100	391,300	379,100	...	12,200
XIII	Post Office	1,242,100	597,600	630,300	32,700	...
XIV	Telegraph	689,900	350,500	319,900	...	30,600
XV	Mint	189,900	62,500	82,500	20,000	...
XVI	Law and Justice — Courts of Law	304,600	160,600	174,000	13,400	...
	Law and Justice — Jails	258,100	89,000	103,700	14,700	...
XVII	Police	321,800	155,400	165,100	9,700	...
XVIII	Marine	188,300	79,300	83,900	4,600	...
XIX	Education	201,400	103,700	96,900	...	6,800
XX	Medical	58,400	20,700	22,500	1,800	...
XXI	Scientific and other Minor Departments	86,400	29,300	40,900	11,600	...
XXII	Receipts in aid of Superannuation, &c.	242,800	91,800	93,700	1,900	...
XXIII	Stationery and Printing	60,100	33,600	31,000	...	2,600
XXIV	Exchange	415,000	...	...	...	...
XXV	Miscellaneous	305,500	122,700	124,800	2,100	...
		62,009,100	25,579,800	26,766,800	1,187,000	...
XXVI	State Railways (Gross Earnings)	11,740,600	4,892,200	5,408,500	516,300	...
XXVII	Guaranteed Companies (Net Traffic Receipts)	3,405,000	2,099,600	2,269,100	169,500	...
XXVIII	Subsidized Companies (Repayment of Advances of Interest)	38,800	34,600	13,300	...	21,300
XXIX	Irrigation Major Works: Direct Receipts	1,014,100	429,700	488,900	59,200	...
XXX	Irrigation Minor Works and Navigation	154,300	66,000	71,500	5,500	...
XXXI	Military Works	36,000	15,700	18,700	3,000	...
XXXII	Civil Works	480,300	205,200	219,000	13,800	...
XXXIII	Army: Effective	822,700	437,300	440,000	2,700	...
	" Non-effective	52,300	21,600	21,300	...	300
		79,753,200	33,781,700	35,717,100	1,935,400	...
	England, including Army, Public Works, &c.	181,200	121,400	143,700	22,300	...
	Exchange added to Revenue	76,100	50,700	69,000	18,300	...
	GRAND TOTAL	80,010,500	33,953,800	35,929,800	1,976,000	...

* Includes Land Revenue due to Irrigation which cannot be separated in the Monthly Accounts.

THE TREASURY,

Calcutta, the 17th January 1889.

six months of the year 1888-89, as compared with the corresponding period of 1887-88.

R10 to the pound, omitting all amounts below hundreds of pounds.

	EXPENDITURE.	Estimates, 1888-89.	April 1887 to Sept. 1887.	April 1888 to Sept. 1888.	COMPARISON OF TWO YEARS. Increase.	Decrease.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	Refunds and Drawbacks	195,100	107,300	122,200	14,900	...
2	Assignments and Compensations	1,494,000	410,600	409,300	...	1,300
3	Land Revenue	3,682,800	1,630,600	1,629,700	...	900
4	Opium (including Cost of Production)	2,553,800	2,110,600	2,334,400	223,800	...
5	Salt (do. do.)	450,800	239,400	230,500	...	8,900
6	Stamps	83,500	43,200	43,200	...	...
7	Excise	127,600	48,700	52,600	3,900	...
8	Provincial Rates	57,600	29,200	29,700	500	...
9	Customs	138,500	66,200	65,400	...	800
10	Assessed Taxes	27,300	15,400	12,700	...	2,700
11	Forest	767,600	299,700	289,500	...	10,200
12	Registration	187,500	97,700	100,200	2,500	...
13	Interest on Ordinary Debt*	4,145,200	1,880,100	1,961,400	81,300	...
14	Do. on other Obligations	432,300	52,000	53,100	1,100	...
15	Post Office	1,223,200	604,300	604,800	500	...
16	Telegraph	549,800	277,200	264,200	...	13,000
17	Mint	81,200	45,400	44,400	...	1,000
18	General Administration	1,387,200	659,500	663,900	4,400	...
19	Law and Justice { Courts of Law	2,711,400	1,307,500	1,332,900	25,400	...
	Law and Justice { Jails	800,200	358,100	403,900	45,800	...
20	Police	3,776,200	1,716,800	1,810,800	94,000	...
21	Marine (including River Navigation)	485,600	209,700	184,900	...	24,800
22	Education	1,329,400	550,100	568,400	18,300	...
23	Ecclesiastical	166,600	78,500	76,800	...	1,700
24	Medical	780,200	353,500	366,700	13,200	...
25	Political	675,800	244,100	323,400	79,300	...
26	Scientific and other Minor Departments	417,700	228,400	233,400	5,000	...
27	Territorial and Political Pensions	552,600	313,700	259,900	...	53,800
28	Civil Furlough and Absentee Allowances	3,100	1,800	500	...	1,300
29	Superannuation Allowances and Pensions	731,700	348,500	367,400	18,900	...
30	Stationery and Printing	448,900	206,300	208,100	1,800	...
31	Exchange	...	...	...	...	...
32	Miscellaneous	296,200	136,600	172,200	35,600	...
33	Famine Relief	500	300	1,700	1,400	...
34	Construction of Protective Railways	...	...	...	...	...
35	Do. do. Irrigation Works	72,700	36,700	35,800	...	900
36	Reduction of Debt	...	...	...	...	...
		30,833,800	14,707,700	15,258,000	550,300	...
37	Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	43,800	61,900	6,500	...	55,400
38	State Railways: (Working Expenses)	5,982,200	2,603,700	2,923,400	319,700	...
	Interest on Capital deposited by Companies	400	...	...	...	...
39	Guaranteed Companies: (Surplus Profits, Land and Supervision)	527,500	127,100	23,200	...	103,900
	Interest	8,500	20,100	7,300	...	12,800
40	Subsidized Companies: Land, &c.	32,200	28,300	11,100	...	17,200
41	Miscellaneous Railway Expenditure	68,300	31,200	24,500	...	6,700
42	Irrigation Major Works: Working Expenses	670,800	310,400	339,100	28,700	...
43	Irrigation Minor Works and Navigation	850,200	364,100	331,800	...	32,300
44	Military Works	1,155,300	620,200	371,500	...	248,700
45	Civil Works	4,291,000	1,641,600	1,491,600	...	150,000
46	Army: Effective	13,752,300	6,947,300	6,674,000	...	273,300
	Non-effective	877,700	418,100	432,300	14,200	...
47	Special Defence Works	500,000	148,800	179,200	30,400	...
		59,594,000	28,030,500	28,073,500	43,000	...
	England, including Army, Public Works, Guaranteed Interest, &c.	15,209,900	7,879,200	7,106,900	...	772,300
	Exchange charged as Expenditure	6,388,200	3,288,400	3,411,500	123,100	...
		81,192,100	39,198,100	38,591,900	...	606,200
	Expenditure not charged to Revenue—					
	Capital Outlay on Railways and Irrigation Works—					
	In India—					
48	State Railways	2,062,800	—377,700	744,500	1,122,200	...
49	Irrigation Works	600,000	248,000	194,400	...	53,600
	In England—					
48	State Railways	973,000	503,600	440,600	...	63,000
49	Irrigation Works	...	3,700	2,100	...	1,600
50	Capital charge involved in Redemption of Liabilities	...	...	...	...	...
	Exchange on Expenditure not charged to Revenue	408,700	211,700	212,500	800	...
		4,044,500	589,300	1,594,100	1,004,800	...
	GRAND TOTAL	85,236,600	39,787,400	40,186,000	398,600	...

* Includes Interest on Debt incurred for Productive Public Works, which cannot be separated in the Monthly Accounts.

E. W. KELLNER,
Deputy Comptroller General.

E. GAY,
Comptroller General.

COMPTROLLER GENERAL'S OFFICE.

Account of Security Deposits held by the Comptroller General in trust for Civil Officers on the 31st December 1888, published in conformity with paragraph 12 of Financial Notification No. 276, dated 30th April 1880.

Name of Person or Fund on whose behalf held.	Amount of Investment.					Name of Officer to whom interest is sent.
	3½ per cent., 1853-54.	4 per cent., 1832-33.	4 per cent., 1865.	4½ per cent., 1879.	Total.	
	R	R	R	R	R	
Bhopal Water Works Endowment Fund	...	...	3,34,000	...	3,34,000	Political Agent, Bhopal.
Security of Treasurer, Bhopal Political Agency	...	...	20,000	...	20,000	Ditto.
Bani Madho Scholarship Fund	...	...	1,500	...	1,500	Ditto.
Seth Gunga Dhur, Minor	...	...	14,500	42,000	56,500	Ditto.
Seth Nathmul	...	...	...	4,000	4,000	Ditto.
Sunker Dutt, Minor	...	...	6,500	...	6,500	Ditto.
Kincaid, &c., Scholarships Fund	...	...	2,500	...	2,500	Ditto.
Mussamat Kundon Bye	...	...	3,000	...	3,000	Ditto.
Security of Treasurer and Accountant, Residency Office	...	...	...	2,500	2,500	Resident in Nepal.
" " Port Blair Treasury	...	...	2,000	...	2,000	Treasury Officer, Port Blair.
Jeypore College Fund	...	...	1,000	...	1,000	A. G. G., Rajputana, and the Resident, Eastern Rajputana States.
Chaplain, Naseerabad	...	...	100	...	100	Sub T. O., Nuseerabad.
For repairs of Captain Balden's Tomb	...	...	100	...	100	Ditto.
Mayo College Accumulated Funds	...	...	12,000	...	12,000	A. G. G., Rajputana, and the Principal, Mayo College.
Ajmere Dispensary Fund	...	...	4,000	...	4,000	Commissioner of Ajmere.
Masuda " "	...	...	1,500	...	1,500	Ditto.
Todgosh " "	...	...	1,500	...	1,500	Ditto.
Police Clothing Fund	...	...	5,000	...	5,000	Commissioner, and the General Superintendent of Police, Ajmere.
Ajmere Government College Fund	...	...	2,400	...	2,400	Commissioner of Ajmere-Merwara.
Mayo College Endowment Fund	...	...	6,63,700	...	6,63,700	A. G. G., Rajputana.
Security of Mutsuddy of Resident's Office	...	...	1,000	...	1,000	Extra Assistant Commissioner, Hyderabad.
Minor Chamarasa	...	...	1,200	...	1,200	Commissioner and the Treasury Officer, Coorg.
" Mallapah	...	...	500	...	500	Ditto.
" Vengataraniah	...	...	1,100	...	1,100	Ditto.
" Santhappah	...	...	500	...	500	Ditto.
" Rungiah	...	...	600	...	600	Ditto.
" Shivacharada Roodriah	...	...	500	...	500	Ditto.
" Shivacharada Thepatanally Sidlingapah	...	...	...	700	700	Ditto.
Dispensary Funds, Verajundrapett	...	...	2,000	...	2,000	Commissioner of Coorg and the President, Verajundrapett Municipality.
Municipal " "	...	...	1,100	...	1,100	Ditto ditto.
Civil Dispensary Fund, Mercara	...	...	3,000	...	3,000	President, Mercara Municipal Committee, and Civil Surgeon, Mercara.
Municipal Funds, "	...	...	1,400	...	1,400	President and the Vice-President, Mercara Municipality.
Fraser Endowment for the Fraserpett School	...	...	500	...	500	Commissioner and the Inspector of Schools, Coorg.
Estate of Haji Hani Hanifa Bhai, widow of Haji Currim	...	...	1,17,500	...	1,17,500	Cantonment Magistrate and Court of Wards, Secunderabad.
Rao Bahadoor Roshun Sing	...	...	1,50,000	...	1,50,000	Political Agent, Bundelkhund (Nowgong).
Bundelkhund Rajcoomar College Fund	...	...	53,000	...	53,000	Ditto.
Prince of Wales' Recovery Fund	...	...	2,400	...	2,400	Ditto.
Security of Treasurer, Indore Treasury	...	...	50,000	...	50,000	Treasury Officer, Indore.
Residency School Fund	...	...	43,500	...	43,500	Ditto.
Kibia Scholarship "	...	...	3,000	...	3,000	Ditto.
Dhar Leper Hospital "	...	...	10,000	...	10,000	Ditto.
Mehidpore Cantonment Fund	...	...	9,400	...	9,400	Ditto.
Cantonment Funds, Mhow	...	...	33,000	...	33,000	President, Cantonment Committee, Mhow.
Abu and Annadra Dispensaries Fund	...	...	5,000	...	5,000	Superintendent General of Dispensaries and Vaccination in Rajputana.
Ahmed, son of Ali Ahmed Joomanee	...	...	...	15,900	15,900	Political Agent and Consul, Muscat.
Security of Treasurer, Sambhar Treasury	...	...	...	75,000	75,000	Assistant Commissioner, N. I. Salt Revenue, Sambhar.
Chunilall, Contractor	...	...	...	500	500	Ditto.
Dhunrupmull	...	...	500	...	500	Ditto.
Brandis' Prize for Sylviculture	...	...	...	2,000	2,000	Director of Forest School, Dehra Dun.
Northbrook Medal Fund	...	...	2,000	...	2,000	Master of the Mint and the Director of Public Instruction, Punjab.
Security of Bullion-keeper, Calcutta Mint	...	...	50,000	...	50,000	Mint Master, Calcutta.
" of Treasurer, Coorg Treasury	...	...	1,000	...	1,000	Commissioner of Coorg.
" " Nowgong Treasury	...	...	10,000	...	10,000	Treasury Officer, Bundelkhund (Nowgong).

Central School Endowment Plantation Fund	...	...	1,000	...	1,000	Commissioner of Coorg and Inspector of Schools, Mercara.
Thomson Prize Fund	...	...	...	1,000	1,000	Ditto ditto.
Abkaree Contractor	...	...	52,700	...	52,700	Chief Commissioner and Commissioner of Coorg.
Principal, Mayo College, Ajmere	...	...	12,400	...	12,400	Principal, Mayo College, Ajmere.
Security Deposit of Cashier	...	...	1,000	...	1,000	Director, Geological Survey of India.
Shaik Abdul Latif, a minor under Court of Wards	...	..	7,000	...	7,000	Treasury Officer, Ajmere.
	...	...	17,03,100	1,43,600	18,46,700	
Security of Treasurer, Paper Currency, Allahabad	...	...	1,00,000	...	1,00,000	Comptroller General's Trust Account.
Indemnity Deposit of Lost Promissory Notes, Syama Sundari Chowdhrani	10,000	...	...	...	10,000	Ditto.
Indemnity Deposit of Lost Promissory Notes, Nawab Jafar Ali Khan	...	...	10,000	...	10,000	Ditto.
Investments of value of Lost Currency Notes held on account of various individuals	...	...	21,600	200	21,800	Ditto.
Security and Deposits of Treasurer, Currency Office Calcutta	...	1,000	69,400	500	70,900	Ditto.
Security of Cashier, Government Printing Office	...	...	5,000	...	5,000	Ditto.
" Deposit of Mr. Bruce Ellis	...	...	10,000	...	10,000	Ditto.
Agent, East India Railway, and the Consulting Engineer to the Government of India for Guaranteed Railways	...	...	18,600	...	18,600	Ditto.
Hindu Family Annuity Fund	...	..	2,70,000	...	2,70,000	Ditto.
General Family Pension Fund	...	...	16,70,000	...	16,70,000	Ditto.
Bengal Christian Family Pension Fund	...	...	2,79,000	...	2,79,000	Ditto.
Patriotic Fund	..	...	2,21,500	...	2,21,500	Ditto.
Persian Famine Relief Fund	...	...	14,000	...	14,000	Ditto.
Pundit Suraj Narayan	...	...	1,200	...	1,200	Ditto.
Lord Lawrence Memorial Fund	...	...	65,400	...	65,400	Ditto.
Deposit of Cashier, Office of the Private Secretary to the Viceroy	...	...	5,000	..	5,000	Ditto.
Deposit of Khajanchee, Foreign Department	...	...	20,000	...	20,000	Ditto.
Wasika Officer, Lucknow	...	...	1,01,900	...	1,01,900	Ditto.
Imperial Institute Fund	...	...	7,19,100	...	7,19,100	Ditto.
Koer Sham Prosad	...	...	5,000	...	5,000	Ditto.
Deputy Commissioner of Paper Currency, Allahabad	...	...	1,000	500	1,500	Ditto.
Lost Currency Notes, Mutty Lall Roy	...	...	various 4 per cent.			
" " " Shaik Bhadoo Biswas	...	...	500	...	500	
" " " Moulvie Ahmed Ali	...	...	600	...	600	
" " " Ram Gopal Mitter	...	...	800	...	800	
" " " Abinash Chunder Chuckerbutty	...	...	1,000	...	1,000	
" " " Mah Nin Byoo	...	...	300	...	300	
" " " Radha Madhub Dutt	...	...	2,000	...	2,000	
" " " Land Mortgage Bank	...	...	500	...	500	No interest drawn.
" " " Shib Doyal Sing	...	...	2,000	...	2,000	
" " " Dwarka Nath Koondoo	...	...	4,500	...	4,500	
" " " Civil Surgeon Paul	...	...	100	...	100	
" " " Hera Lal Chatterjee	...	...	100	...	100	
Balance of Government Agency	...	...	200	...	200	
	...	...	500	...	500	
	10,000	1,000	36,20,800	1,200	36,33,000	
	10,000	1,000	53,23,900	1,44,800	54,79,700	

Besides the above, the following G. P. Notes have been received, but not yet converted into Book Debt Certificate :—

Case 178 Imperial Institute 6,200

" 203 The Commissioner of Coorg and the Inspector of Schools, Coorg, on account of School Endowment Plantation Fund 4,000

" 40 Director, Forest School, Dehra Dun, Stock Notes 387½

COMPTROLLER GENERAL'S OFFICE,
CALCUTTA:
The 31st December 1888.

E. GAY,
Comptroller General.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 15th January, 1889.

PARTICULARS.	3½ per cent. Transfer Loan of 1853-54.	4 per cent. Loans							4½ per cent. Loans				Transfer Loan of 1879, Seven Shillings per cent. Portion.	5 per cent. Loan of 1856-57.	GRAND TOTAL.
		Of 1832-33.	Of 1835-36.	Of 1842-43.	Of 1854-55.	Transfer of 1865.	Reduced 4 per cent. Loan of 1879.	TOTAL.	Of 1870.	Of 1878.	Transfer Loan of 1879, 4½ per cent. Portion.	TOTAL.			
Balance of 31st December, 1888	54,700	11,48,053	26,56,700	2,48,73,900	88,09,700	3,85,76,900	2,10,72,700	9,71,37,953	26,29,200	74,29,300	10,94,03,900	11,94,62,400	1,33,800	32,200	21,68,21,053
Add—															
Amount enfaced at Madras between 1st and 15th January, 1889 .	...	...	...	12,000	1,000	90,000	5,000	1,08,000	...	...	32,000	32,000	...	...	1,40,000
Amount enfaced at Bombay between 1st and 15th January, 1889 . .	...	...	...	2,00,000	...	6,56,000	500	8,56,500	...	2,000	10,000	12,000	...	...	8,68,500
Amount enfaced at Calcutta between 1st and 15th January, 1889 . .	...	4,267	2,500	86,000	1,800	69,200	...	1,63,767	...	...	65,000	65,000	...	...	2,28,767
	54,700	11,52,320	26,59,200	2,51,71,900	88,12,500	3,93,92,100	2,10,78,200	9,82,66,220	26,29,200	74,31,300	10,95,10,900	11,95,71,400	1,33,800	32,200	21,80,58,320
Deduct—															
Amount written off in the London Registers . .	...	...	...	1,68,000	8,500	2,05,000	3,700	3,85,200	5,500	...	10,000	15,500	...	...	4,00,700
Balance on 15th January, 1889	54,700	11,52,320	26,59,200	2,50,03,900	88,04,000	3,91,87,100	2,10,74,500	9,78,81,020	26,23,700	74,31,300	10,95,00,900	11,95,55,900	1,33,800	32,200	21,76,57,620

NOTE.—From 9th June, 1867, to 15th Nov., 1888, enfaced from India 5,971 lakhs, re-transferred from London 5,152 lakhs.
" 16th Nov. " to 30th " " " " 11 " " " 16 "
" 1st Dec. " to 15th Dec. " " " " 5 " " " 9 "
" 16th " " to 31st " " " " 2 " " " 4 "
" 1st January 1889, to 15th January 1889 " " 12 " " " 4 "

6,001 lakhs. 5,185 lakhs.
5,185 "

Balance against India . 816 lakhs.

PUBLIC DEBT OFFICE,
BANK OF BENGAL,
Calcutta, 16th January, 1889.

W. D. CRUICKSHANK,
Secretary and Treasurer.

SURVEY OF INDIA DEPARTMENT,
MAP RECORD AND ISSUE OFFICE.

Maps of the Survey of India Department, published at the Survey of India Offices, Calcutta and Dehra Dun, for the quarter ending 31st December, 1888.

Agents for Sale of Maps.

CALCUTTA.—No Agent. Maps can be obtained from the Office, 13, Wood Street.

ALLAHABAD.—Curator, Government Books, North-Western Provinces.

NAGPUR.—Curator, Government Books, Central Provinces.

LAHORE.—Munshi Gulab Sing, Government Publishers and Booksellers.

MADRAS.—Messrs. Higginbotham & Co.

POONA.—Superintendent, Government Photozincographic Department.

RANGOON.—Superintendent, American Baptist Mission Press.

RAJKOT.—Mr. Narainjee Sunderjee, for maps of Kathiawar only.

AHMEDABAD.—The Huzoor Deputy Collector, for maps of Gujarat only.

LONDON.—Mr. Edward Stanford, 55, Charing Cross.

SIMLA.—Mrs. E. Corstorphan, Simla Fancy Repository.

All published maps are sold at the Survey of India Office, Calcutta, for cash prepaid.

Agents cannot issue maps on the *Public Service*.

N.B.—Maps are issued on the Public Service from the Calcutta Office, and their cost, as well as the cost of mounting and packing, adjusted by book-debit. The *cost of postage of parcels must be borne by applicants themselves.* Lists of newly published maps are periodically notified in the Gazettes of India and of Local Governments.

Description and Number of Sheets.	Scale.	Size of Sheet.	Price of Map unmounted. Uncolored.		Price of Map unmounted. Colored.		Remarks.
			R	a.	R	a.	
ATLAS OF INDIA.							
Sheet 126 S. W. (with additions to 1888) . .	1″ = 4 M.	27″ × 20″	0	12	0	12	
DISTRICT MAPS.							
Ghazipur	1″ = 4 M.	27″ × 20″	0	8	0	12	
Durbhunga (republished with additions and corrections to Roads and Boundaries in August, 1888)	1″ = 4 M.	34″ × 26″	1	0	1	4	
STANDARD MAPS.							
LOWER BURMA,—							
Sheets 143 and 233	1″ = 1 M.	40″ × 25″	1	8	1	12	
Sheet 227 N. W.—3	4″ = 1 M.	40″ × 25″	1	8	1	12	
CENTRAL INDIA AND RAJPUTANA,—							
Sheets 387, 415, 416, and 417 . . .	1″ = 1 M.	40″ × 25″	1	8	1	12	
CENTRAL PROVINCES,—							
Sheet 12 (with Boundaries corrected to 1888)	1″ = 1 M.	40″ × 25″	1	8	1	12	
KHANDESH AND BOMBAY NATIVE STATES,—							
Sheet 16 (with Boundaries corrected to 1888)	1″ = 1 M.	40″ × 25″	1	8	1	12	
NORTH-WEST PROVINCES,—							
Sheets 184 S. E., 185 S. E., 200 S. E., S. W.	2″ = 1 M.	41″ × 29″	1	8	1	12	
PUNJAB,—							
Sheets 313 and 336 (Preliminary Edition) .	1″ = 1 M.	40″ × 25″	1	8	1	12	
SOUTH-EAST TRANS-FRONTIER,—							
Sheet 1 S. E. (2nd Edition, with additions and corrections to 1887)	1″ = 4 M.	40″ × 25″	1	8	1	12	
PLANS OF CANTONMENTS.							
Mandalay, showing Cantonment Boundaries and disposition of Troops . . .	3″ = 1 M.	20″ × 17″	0	6	0	6	
INDEX MAPS							
Survey Operations in Burma (Parts of N. E. and S. E. Trans-Frontier Series) . . .	*Nil.*	25″ × 20″	0	4	0	4	
Survey Operations in Baluchistan . . .	*Nil.*	17″ × 14″	0	4	0	4	
Charts of the Coast Triangulation . . .	1″ =64 M.	41″ × 27″	1	0	1	4	
STATISTICAL MAPS.							
India, showing percentage of cultivated area of Indigo, in 2 sheets	1″ =64 M.	42″ × 39″	*Nil.*		6	8	
MISCELLANEOUS.							
Black Mountain and Country adjoining Agror, 1869 (reprinted with additions furnished by Quarter Master General's Department in September, 1888)	1″ = 2 M.	30″ × 22″	0	8	*Nil.*		
Ruby Mines, Upper Burma, in 3 sheets . .	6″ = 1 M.	72″ × 29″	2	8	3	4	
Ruby Mines, Upper Burma, in 2 sheets . .	2″ = 1 M.	50″ × 37″	1	8	1	12	
Pambar Forest Reserve, Periyakulam Taluka, Madura District, Madras	4″ = 1 M.	34″ × 26″	1	0	1	4	

CHAS. STRAHAN, *Major, R.E.*,
Assistant Surveyor General,
In charge Map Record and Issue Office.

SURVEY OF INDIA DEPARTMENT,
Calcutta, the 2nd January, 1889.

Statement of the Affairs of the Bank of Bengal for the week ending 15th January, 1889.

LIABILITIES.	R	a.	p.	R	a.	p.
Capital paid-up				2,00,00,000	0	0
Reserve Fund				54,49,638	15	0
Public Deposits at Head Office	87,97,787	12	5	2,04,40,759	0	10
Public Deposits at Branches	1,16,42,971	4	5			
Other Deposits at Head Office and Branches				3,33,93,510	5	10
Bank Post Bills, &c.				4,75,416	13	5
Sundries				6,42,683	10	6
RUPEES				8,04,02,008	13	7

ASSETS.	R	a.	p.	R	a.	p.
Government Securities				24,11,036	12	0
Other authorised Investments				78,09,954	0	0
Loans on Government and other authorised Securities				1,35,39,084	2	1
Accounts of Credit on Government and other authorised Securities				93,16,825	9	10
Bills discounted and purchased				2,66,03,591	15	9
Balances with other Banks				8,65,585	9	7
Bullion				19,686	9	6
Dead Stock				11,03,933	9	1
Stamps				11,871	13	0
Sundries				3,28,910	3	0
				6,20,10,480	3	10
Cash and Currency Notes at Head Office	63,78,191	8	8	1,83,91,528	9	9
Cash and Currency Notes at Branches	1,20,13,337	1	1			
RUPEES				8,04,02,008	13	7

By Order of the Directors

BANK OF BENGAL,
Calcutta, the 17th January, 1889.

R. L. BISS,
Chief Accountant.

W. D. CRUICKSHANK,
Secretary & Treasurer.

Rate for Demand Loans 10 per cent.

Percentage 33·4.

Statement of Silver Balance in the Calcutta Mint for the week ending 16th January, 1889.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 9th January, 1889	6,88,268	
Value of Government silver in the Mint on the same date	9,06,372	15,94,640
ADD—		
Silver received by the Mint during the week on account of the Currency Department	...	
Ditto ditto Government	1,92,702	1,92,702
		17,87,342
DEDUCT—		
New coin paid to Reserve Treasury during the week	2,09,000	
Petty items issued for miscellaneous purposes	1,173	2,10,173
Balance on the evening of the 16th January, 1889		15,77,169
The Balance comprises—		
Silver held on account of the Currency Department	6,75,849	
Ditto ditto Government	9,01,320	15,77,169
There is in addition awaiting assay—		
Bullion belonging to Private Individuals	2,07,283	
Ditto ditto Government	...	2,07,283

R. V. RIDDELL, *Lieut.-Colonel, R.E.,*
Master of the Mint.

CALCUTTA MINT,
The 17th January, 1889.

SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 11th January, 1889.

No. 713.—Major St. G. C. Gore, R.E., Deputy Superintendent, 4th grade, having returned from military duty in England on the forenoon of the 7th January, 1889, is appointed to officiate as Deputy Superintendent, 3rd grade, from the same date.

The following reversions are consequently made from the same date :—

Major J. R. Hobday, S.C., Officiating Deputy Superintendent, 3rd grade, to revert to his substantive appointment of Deputy Superintendent, 4th grade.

Mr. J. Eccles, Officiating Deputy Superintendent, 4th grade, to revert to his substantive appointment of Assistant Superintendent, 1st grade.

H. R. THUILLIER, *Colonel, R.E.,*
Surveyor General of India.

AGENT TO THE GOVERNOR-GENERAL FOR CENTRAL INDIA.

NOTIFICATION.

Indore Residency, the 9th January, 1889.

No. 95.—In compliance with Foreign Department Notification, No. 2285 G., dated 13th De-

cember, 1888, Colonel P. W. Bannerman made over and Major D. W. K. Barr received charge of the Office of Resident at Gwalior, on the afternoon of the 24th December, 1888.

By Order,
A. MARTINDALE,
First Asst. Agent to the Govr.-Genl. for Central India.

MILITARY WORKS DEPARTMENT.

NOTIFICATION.

Simla, the 12th January, 1889.

No. 1 A.—Lieutenant R. T. R. Laurence, R.E., Assistant Engineer, 2nd grade, passed the examination for promotion to 1st grade Assistant Engineer, laid down in Public Works Department Code, Chapter II, paragraphs 9 to 11, on the 4th January, 1889.

G. E. SANFORD, *Colonel,*
Inspector General, Military Works.

DIRECTOR-GENERAL OF RAILWAYS.

NOTIFICATIONS.

Calcutta, the 10th January, 1889.

No. 3.—CORRIGENDUM.—In Director-General of Railways' Notification No. 1 of 4th January, 1889, posting Mr. W. E. Meares, Executive Engineer, 3rd grade, to the Oudh and Rohilkhand Railway, for Public Works Department Notification 384 *read* No. 1.

The 18th January, 1889.

No. 4.—With reference to Public Works Department Notification, No. 14, dated 10th January, 1889, Mr. C. J. Keene, class II of the Superior Revenue Establishment of State Railways, Traffic Department, is posted to the North-Western Railway.

L. CONWAY-GORDON,
Director-General.

NOTICE.

In accordance with the Resolution of the Government of Bengal in the General Department, dated the 6th March, 1886, published on page 541 of the *Calcutta Gazette* of the 31st of the same month, notice is hereby given that an examination for the admission of female students to the certificate class of the Calcutta Medical College, will be held in the Theatre of that College on Tuesday, the 12th February, 1889, and following days.

Hours and Subjects of Examination.

Tuesday.—English dictation, Grammar and Composition—from 1 to 4 P.M.

Wednesday.—History of England and India. Geography: General, and of India in particular—from 1 to 4 P.M.

Thursday.—Arithmetic: the first four rules, vulgar and decimal fractions, and proportions—from 1 to 4 P.M.

Candidates must apply in writing to the Principal of the Medical College, Calcutta, not later than Saturday, the 9th February, for permission to appear at the examination.

Applications for permission to reside in the Sarnamayi Hostel should be addressed to the Honorary Secretary to the Bengal Branch of the Countess of Dufferin's Fund, 36, Chowringhee, Calcutta.

A. CROFT,
Director of Public Instruction.

The 7th January, 1889.

Report of a Deserter or Absentee without leave from the 8th (King's Royal Irish) Hussars, dated at Meerut, this 14th day of January, 1889.

Number, Rank, and Name,—No. 2930, Private John Grant.
Age,—22 years.
Height,—5 feet 7¾ inches.
Colour of—
Complexion, fresh; Hair, sandy; Eyes, blue.
Date of Desertion or Absence,—9th January, 1889.
Place of Desertion or Absence,—Meerut.
Date of Enlistment,—16th January, 1886.
At what Place Enlisted,—Aberdeen.
Parish and County in which Born,—Abercherder, Banff.
Place of residence for last 12 months before enlistment,—
Marks,—None.
Trade,—Labourer.
Regimentals, or plain clothes,—Regimentals, Blue serge, khaki overalls and helmet 8th Hussars pattern, ankle boots.
REMARKS,—
Under 3 years' service.

T. A. ST. QUINTIN, *Lieut.-Colonel,*
Comdg. 8th (K. R. I.) Hussars.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 9th January, 1889.

LUSHAI EXPEDITIONARY FORCE.

Letters and other postal articles intended for officers, troops or followers with the Lushai Expeditionary Force should be addressed as follows:—

A. B.,
Regiment, Battery, or Office,
Lushai Expeditionary Force,
without the addition of any post-town.

P. SHERIDAN,
Depy. Dir. Genl. of the Post Office.

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Betts, Esq.	Hawkins, B.	Tweedie, A. S.
Cabot, T. P.	Kitchen, Mrs. E.	Tyson, T. H.
Grant, W. H.	Ryan, J. F.	Waterfield, Col.
Harris & Co.	Silber and Flemming.	

Letters marked "Care of Post Office."

Adey, Arthur.
Ady, Dr. J. C.
Aldham, Mr.
Allan, Miss.
Allan, W.
Ancell, F.
Anderson, Col. W. C.
Anderson, F. L.
Andrew, Robert.
Angus, E.
Appleby, Arthur.
Archer & Co.
Atkinson, D.
Balveren Le Baron W. E. J.
Bartlett, Charles.
Barton, E. M. G.
Behn, Edward.
Benso, Gio Vani.
Benson, Mrs. M.
Berg, Rev. S. F.
Berry, Adolph.
"Beta."
Bowers, J.
Braunstein, John.
Brown, Miss McB.
Brukowsky, J.
Buchanan, Lorne.
Buckler, J. R.
Burbidge, H. J.
Clarke, S.
Count de Basterat.
Count St. Hensler de Ryebach.
Courtney, Mrs. H.
Cox, E. T.
Cramer, C. H.
C. S.
Daly, R.
DeMello, Jose.
Deverell, G.
Diamond, Mrs.
Ducasse, Mrs. A. B.
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Exner, Franz.
Feldstein, J.
Flarro, Miss L.
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Ford, Miss Maggie.
Frazer, Mr.
Furrows, Geo. S.
"F. D. L."
Gapper, J. H. B.
Gavine, Mrs.
Glasson, J. S.
Goldenberg, S.
Gomes, A.
Greinstein, B.
Grimshaw, Mrs.
"Gumpat."
Haines, H. H.
Hamilton, Allan.
Hamilton, C. J.
Handcock, Major R. G.
Harwood, R.
Harvey, W. G. L.
Heitel, Adolf.
Hitchcock, Mrs. G. M.
Hodges, W. J.
Hodson, V. F.
Hooker, Miss.
Horn, Valf.
Hough, T. F.
Inman, Capt. C.
Jackson, T.
Jeffery, J. E.
Jones, Capt. Edward.
Kelly, A. R.
Kelly, George.
Kelly, T. M.
Kirk, Lawrence.
"K."
Leaf, Rev. W.
Legons, E. A.
Lenkert, R. H.
Lipman, L. H.
Macdonald, W.
MacLeod, A.
Martin, C.
Mathews, Miss.
Matisson, Monsieur.
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Sampson, A.
Sandland, T. S.
Silsbee, E. A.
Simpson, Mrs.
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Spencer, F. H.
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Thiery, G.
Thorp, William.
Troup, W.
Turner, H. G.
Ward, A. T.
Wattley, John.
Wilkers, Mrs. G. F.
Wilson, Bishop.
Wood, Capt. E. J. F.
Woodhead, E. T.
"Zero."
Zillessen, H.

Registered Letters.

Charkes, Mrs.
Vincent, J.

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Barber, G.
Charryman, W.
Fergusson, H. F.
Hartwig, S. J. S.
Jordon, P.
Kemball, Capt. G. V.
King, D. A.
Owen, M.

E. HUTTON,
Presidency Postmaster, Calcutta.

The 19th January, 1889.

SEA AND FOREIGN MAILS.

Mails for	Date of closing at Calcutta.	Route by which despatched.
	1889.	
Egypt, Europe, America, Cape Colonies, through United Kingdom.	22nd Jan.	Per P. & O. Str. from Bombay.
Ditto (Book Post and Pattern Packets) . . .	21st "	Ditto.
Mauritius, Mahé (Seychelles), Mayotte, Nossi Be and Réunion	22nd "	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Bankok (Siam), Philippine Islands, China and Japan . . .	28th "	Ditto.
Australia, New Zealand and Tasmania	28th "	Ditto.
Colombo	22nd "	Per P. & O. Str. *Chusan.*
Madras, Pondicherry, Ceylon, Batavia, Singapore, and China.	24th "	Per French Str. *Tibre.*
Straits and Hong-Kong . .	23rd "	Per Steamer *Japan.*
Rangoon and Moulmein . .	23rd "	Per Steamer *Africa.*
Ditto ditto . . .	25th "	Per Steamer *Culna.*
Akyab, Kyaukpyu, Sandoway, and Rangoon	23rd "	Per Steamer *Comilla.*
Port Blair *viâ* Rangoon . .	23rd "	Per Steamer *Africa.*

N.B.—On ordinary days the letter-box will close at 7 P.M. precisely; after which hour inland letters and papers, fully prepaid and bearing an extra postage stamp of half anna, and foreign letters and papers, fully prepaid and bearing an extra stamp of four annas, will be received up to 7-30 P.M.

On the day of despatch of the Overland Mail for Europe, the letter-box for foreign letters will close at 8-30 P.M., and late letters and papers will be received up to 9 P.M.

GEO. ED. WALKER,
Offg. Presidency Postmaster, Calcutta.

GOVERNMENT CINCHONA FEBRIFUGE.

This preparation is an efficient substitute for quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanic Garden, Calcutta, *for cash only*, at the following rates—per four-ounce tin, *R4-8;* per eight-ounce tin, *R8-8;* per pound tin, *R16-8.* The general public can be supplied by the Superintendent, Botanic Garden, *for cash only*, at the undernoted rates—per four-ounce tin, *R5-8;* per eight-ounce tin, *R10-8;* per pound tin, *R20.* This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, eight annas per four and eight-ounce tins, and twelve annas ner pound tin, in addition to the foregoing rates.

گورنمنٹ سنکونا فبري فيوج

يهه دوا کوئينائين کا خوب قائم مقام هی اور کلکته کے بوٹانکل گارڈن يعنے کمپني باغ کے سپرنٹنڈنٹ صاحب سے هرايک ملازم سرکاري واسطے سرکاري کام اور خيرات کے اور سواے اوسکے وچ کوئي ايک هشت بيس پونڈ خريد لينے سے بقيمت نقد حسب نرخ ذيل خريد کرسکتے هين يعنے نرخ چار اونس کے ٹين کا چار روپيه آٹهه آنه ; آٹهه اونس کے ٹين کا آٹهه روپيه آٹهه آنه ; ايک پونڈ کے ٹين کا سوله روپيه آٹهه آنه ،

اور عوام‌الناس بوٹانکل گارڈن يعنے کمپني باغ کے سپرنٹنڈنٹ صاحب سے بقيمت نقد حسب نرخ ذيل خريد کرسکتے هين يعنے نرخ چار اونس ٹين کا پانچ روپيه آٹهه آنه و آٹهه اونس کے ٹين کا دس روپيه آٹهه آنه ; ايک پونڈ کے ٹين کا بيس روپيه ،

يهه دوا کلکته کے بڑے بڑے ولايتي اور ديسي دوا خانونمين بکتي هی ماسواے قيمت مذکورهٔ بالا کے محصول ڈاک چار اور آٹهه اونس کے ٹين کا آٹهه آنه ; اور ايک پونڈ کے ٹين کا باره آنه ،

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CALCUTTA, SATURDAY, JANUARY 19, 1889.

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PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

Lost or Stolen.

The Government Promissory Note, No. 039035—006168, of the 4 per cent. loan of 1854-55, for ₹1,000, originally standing in the name of Hurry Puddo Bandopadhia, Shama Puddo Bandopadhia, the proprietors, by whom it was never endorsed to any other person, having been stolen, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of a duplicate in favour of the proprietors. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

HURRY PUDDO BANDOPADHIA.
SHAMA PUDDO BANDOPADHIA.

Care of—

GOPAUL CHUNDER MITTER.

No. 3, Brindaban Mullick's 1st Lane, Badoorbagan, Calcutta.

Stolen.

The Government Promissory Note No. 072756 of the 4½ per cent. loan of 1879 for ₹500, originally standing in the name of the Bank of Bengal, Note No. 079105 of the 4½ per cent. loan of 1879 for ₹500, originally standing in the name of William Watson & Co., and Notes Nos. 082145 to 082149 of the 4½ per cent. loan of 1879 for ₹100 each, originally standing in the name of Rustomjee Ardeshir, and last endorsed to E. H. Hearn and Mary H. H. Hearn, the proprietors, by whom they were never endorsed to any other person, having been stolen, notice is hereby given that payment of the above Notes and the interest thereon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietors.

The public are cautioned against purchasing, or otherwise dealing with the abovementioned securities.

E. H. HEARN,
MARY H. H. HEARN,

Poona.

The 10th January, 1889.

The Gazette of India.

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PART V.

Bills introduced into the Council of the Governor General of India for making Laws and Regulations or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 18th January, 1889:—

No. 1 OF 1889.

A Bill to amend the Sea Customs Act, 1878, and the Indian Tariff Act, 1882.

WHEREAS it is expedient to amend the Sea Customs Act, 1878, and the Indian Tariff Act, 1882; It is hereby enacted as follows:— (VIII of 1878. XI of 1882.)

Sea Customs Act, 1878.

Amendment of section 37, Act VIII, 1878. (VIII of 1878.)

1. For the provisos to section 37 of the Sea Customs Act, 1878, the following proviso shall be substituted, namely:—

"Provided that, if such goods are warehoused under this Act, the rate and valuation (if any) applicable thereto shall be the rate and valuation in force on the date on which application is made to clear such goods from the warehouse for home-consumption."

Amendment of section 110, Act VIII, 1878.

2. For section 110 of the same Act the following shall be substituted, namely:—

Clearance of bonded goods for home-consumption.

"110. Any owner of goods warehoused may, at any time within three years from the date of the bond executed in respect thereof under section 92, clear such goods for home-consumption by paying—

(*a*) the duty leviable on such goods at the rate and according to the valuation (if any) applicable thereto on the date on which application is made to clear such goods from the warehouse for home-consumption, and

(*b*) all rent, penalties, interest and other charges payable to the Customs-collector in respect of such goods."

Amendment of section 115, Act VIII, 1878.

3. In section 115 of the same Act, the words "in accordance with the second proviso to section 37" are hereby repealed.

Indian Tariff Act, 1882.

Addition of new section to Act XI, 1882. (XI of 1882.)

4. The following section shall be added to the Indian Tariff Act, 1882, namely:—

When contracts have been entered into, amount of increased or decreased duty to be added or deducted. [39 & 40 Vict., c. 36, s. 20.]

"10. In the event of any duty of customs or excise on any article being imposed, increased, decreased or remitted after the making of any contract for the sale of such article without stipulation as to the payment of duty where duty was not chargeable at the time of the making of the contract, or for the sale of such article duty-paid where duty was chargeable at that time,—

(*a*) if such imposition or increase so takes effect that the duty or increased duty, as the case may be, is paid, the seller may add so much to the contract-price as will be equivalent to the duty or increase of duty, and he shall be entitled to be paid and to sue for and recover such addition, and

(*b*) if such decrease or remission so takes effect that the decreased duty only or no duty, as the case may be, is paid, the purchaser may deduct so much from the contract-price as will be equivalent to the decrease of duty or remitted duty, and he shall not be liable to pay or be sued for or in respect of such deduction."

Amendment of the Second Schedule to Act XI, 1882.

5. In No. 1 of the Second Schedule to the same Act, for the following, namely :—

No.	Names of Articles.	Per	Tariff valuation.	Rate of duty.
*	*	*	*	*
			Re. A.	
	Gunpowder, common.	lb.	0 5	10 per cent.
	Gunpower, sporting.	lb.	1 0	
	All other sorts	...	*Ad valorem.*	

there shall be substituted the following, namely :—

No.	Names of Articles.	Per	Tariff valuation.	Rate of duty.
*	*	*	*	*
			Re. A.	
	Gunpowder, common.	lb.	0 5	10 per cent.
	Gunpowder, sporting.	lb.	1 0	
	All other sorts of Arms, Ammunition and Military Stores.	...	*Ad valorem*	10 per cent.

Explanation.—The expression "Arms, Ammunition and Military Stores," as used in the foregoing part of this Schedule, includes, in addition to any article specifically mentioned in that part,—

(*a*) all articles which are either "arms" or "ammunition" within the meaning of the Indian Arms Act, 1878, and XI of 1878.

(*b*) any articles which the Governor General in Council may from time to time, by notification in the Gazette of India, declare to be "military stores" for the purposes of this Act.

STATEMENT OF OBJECTS AND REASONS.

THE main object of this Bill (section 1) is to repeal the proviso to section 37 of the Sea Customs Act, 1878, which enacts that when the rate of duty or tariff-valuation (if any) applicable to any goods imported has been raised after the grant of port-clearance at the port of shipment, the rate and valuation applicable to such goods shall be, not the rate and valuation in force on the date on which the bill-of-entry thereof is delivered to the Customs-collector under section 86 of the Act, but the rate and valuation in force on the date on which port-clearance at the port of shipment was granted. There is no precedent for such a proviso either in the law of England or, so far as the Government of India has been able to ascertain, in the law of any other country. The proviso was adversely criticised while the Bill, which became the Sea Customs Act, 1878, was under consideration: it has had the effect, which was then anticipated, of seriously disturbing trade, and it has caused very heavy loss of revenue to the Government.

Another object of the Bill (section 2) is to make it clear that where, after goods liable to duty have been assessed and warehoused, the duty is repealed, the goods may be cleared from the warehouse for home-consumption free of duty.

A third object (section 4) is to introduce into India the rule enacted in 18 & 19 Vict., c. 97, s. 9, and continued in 39 & 40 Vict., c. 36, s. 20. It was proposed to incorporate such a rule in the Bill which became the Sea Customs Act, 1878, but the proposal was not approved by the mercantile community and was on that account abandoned. The rule, however, has been in operation in the United Kingdom since 1855, and would seem, from the fact of its re-enactment by Parliament in 1876 and from the absence of any reference to it in the Law Reports, not to have entailed the ill effects which were feared when its introduction into India was last considered. In these circumstances, it is held to be desirable to insert the rule in the Bill with a view to its being carefully considered again.

A fourth object (section 5) is to define the expression "arms, ammunition and military stores," as used in the Indian Tariff Act, 1882, and to enable the Governor General in Council to declare from time to time what articles are to be deemed to be "military stores" within the meaning of the Act. The amendment necessary for this purpose will not affect any notification for the time being in force under section 23 of the Sea Customs Act, 1878.

D. BARBOUR.

The 18th January, 1889.

S. HARVEY JAMES,
Secretary to the Government of India.

SUPPLEMENT TO

The Gazette of India.

No. 3.} CALCUTTA, SATURDAY, JANUARY 19, 1889.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The* SUPPLEMENT *and* PART VI *of the* GAZETTE *can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.*

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

RETURNS OF ACCIDENTS ON INDIAN RAILWAYS FOR THE FIRST-QUARTER OF 1888.

No. 0102 R. T., dated Calcutta, the 28th December 1888.

RESOLUTION—By the Government of India, Public Works Department.

Read again—

Public Works Department Resolution No. 933 R.T., dated the 27th August 1883.
" " " " 840 R.T., " 9th September 1884.
" " " " 810 R.T., " 8th September 1885.
" " " " 902 R.T., " 11th September 1886.
" " " " 1106 R.T., " 19th September 1887.
" " " " 866 R.T., " 20th August 1888.

Read also—

Director General of Railways' No. 316 (Statistical), dated the 27th November 1888, forwarding the Abstract Returns of Accidents to Trains, &c., on the open lines of Railways in India for the quarter ending 31st March 1888, together with Reports of the Inspecting Officers upon certain accidents which were enquired into.

OBSERVATIONS.—As compared with the average of the five corresponding previous quarters, the number of accidents to trains, rolling-stock, permanent-way, &c., shows an increase of 92, or 14·67 per cent., with an increase of 2,741 miles, or 23·74 per cent., in the mean mileage open, and of 1,776,755 miles, or 16·02 per cent. in the train mileage. The following are the railways on which the more important fluctuations occurred :—

Railways.	Accidents.					Train mileage.	
	No. of accidents.	Increase.	Decrease.	Percentage of increase.	Percentage of decrease.	Percentage of increase.	Percentage of decrease.
Rajputana-Malwa	63	...	11	...	14·86	9·51	...
Southern Mahratta	72	61	...	554·54	...	343·50	...
North-Western	113	...	16	...	12·40	22·16	...
Eastern Bengal	109	24	...	28·24	...	29·58	...
Madras	55	15	...	37·50	...	12·31	...
Great Indian Peninsula	18	...	43	...	70·49	4·57	...
Oudh and Rohilkhand	31	18	...	138·46	...	29·12	...

2. On the Rajputana-Malwa Railway the number of accidents from "Trains running over cattle on the line" decreased from 29 to 22, while under "Collisions between goods trains, or parts of goods trains" there were 6 accidents against *nil*.

3. On the Southern Mahratta Railway there were increases under most of the heads, but there was an increased train mileage run in consequence of the increase in the open mileage. The number of accidents was larger by 61, having risen from 11 to 72, an increase of 554·54 per cent. against an increase of 304·64 per cent. in the open mileage, and of 343·50 per cent. in the train mileage. Out of this total of 72 accidents, 35 are recorded under "Trains running over cattle on the line" and 15 under "Fire in trains."

4. On the North-Western Railway fluctuations are noticed chiefly under "Goods trains, or parts of goods trains, engines, &c., leaving the rails" 17 against 9; "Trains running over cattle on the line" 14 against 27; and "Fire in trains" 6 against 23.

5. On the Eastern Bengal Railway, the increase in the number of accidents was nearly in the same ratio as the increase in the train mileage. Of the total increase, *viz.*, 24, 12 cases occurred under "Trains running over cattle on the line" and 5 under "Goods trains, or parts of good trains, engines, &c., leaving the rails."

6. On the Madras Railway the number of "Goods trains, or parts of goods trains, engines, &c., leaving the rails" was exceptionally large, being 24 against 4.

7. On the Great Indian Peninsula Railway there was a decrease of 43 accidents. Of these, 11 were under "Goods trains, or parts of goods trains, engines, &c., leaving the rails," and 14 under "Fire in trains," the rest being distributed over the other classes.

8. On the Oudh and Rohilkhand Railway, where the total number of accidents rose from 13 to 31, the difference was pretty evenly distributed over all heads.

9. The casualties resulting from accidents to trains, &c., were among passengers and others, 1 killed and 10 injured, against 1 killed and 17 injured, and among servants, 3 killed and 15 injured, against 2 killed and 8 injured. Of the total casualties, 10 passengers and 1 servant were injured in a collision which took place between a down train and an up train on the Eastern Section of the Eastern Bengal State Railway. On the Northern Section of the same Railway on the 26th January 1888, one Railway servant was killed and 3 others injured in an accident which occurred to a down goods train while running across the Bowrah Bridge, where a rail had been removed for repairs. The engine, tender, and 5 trucks fell from the bridge to the ground, a distance of about 15 feet. On the 24-25th March 1888 an accident occurred on the Bengal-Nagpur line, causing the death of a Railway servant and extensive injury to the rolling stock and permanent-way; in spite of a careful enquiry, the cause of this accident has not been conclusively cleared up. A detailed report of both these accidents is appended to the returns.

10. On the Rajputana-Malwa Railway 3 servants were injured by a collision which took place between two goods trains on the 13th February 1888 at Charkhi Dádri, 34½ miles from Rewari, owing to the carelessness of the driver of the up goods, who ran through the station disregarding the signals against him.

11. The following table exhibits the number of accidents under the different classes, and the number of persons killed and injured thereby.

		Average of corresponding quarters of 5 previous years.	First-quarter, 1888.					Total all classes.	
			No.	Number of passengers and others.		Number of servants.			
				Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1	Collisions between passenger trains, or parts of passenger trains	2	1	...	...	...	...	...	...
2	Collisions between passenger trains and goods, or mineral trains, engines and vehicles standing foul of the line	11	19	...	10	...	2	...	12
3	Collisions between goods trains, or parts of goods trains	18	24	...	...	1	4	1	4
4	Collisions between light engines	2	3	...	...	...	...	...	...
5	Passenger trains, or parts of passenger trains leaving the rails	18	28	...	...	...	...	...	...
6	Goods trains, or parts of goods trains, engines, &c., leaving the rails	59	92	...	...	1	4	1	4
7	Trains, or engines travelling in the wrong direction through points	14	18	...	...	...	1	...	1
8	Trains running into stations or sidings at too high a speed	4	5	...	...	...	1	...	1
9	Trains running over cattle on the line	210	245	...	...	...	...	...	...
10	Ditto over obstructions on the line	29	29	1	...	...	...	1	...
11	Ditto through gates at level-crossings	13	9	...	...	..	1	...	1
12	The bursting of boilers of engines	...	4	...	...	...	...	...	...
12(a)	The bursting of tubes, &c., of engines	16	20	...	...	...	...	...	...
13	The failure of machinery, springs, &c., of engines	52	51	...	...	...	...	...	...
14	Ditto of tyres	1	2	...	...	...	...	...	...
15	Ditto of wheels	...	...	...	...	...	...	...	..
16	Ditto of axles	8	11	...	...	...	...	...	...
17	Ditto of brake apparatus	...	...	...	...	...	...	...	...
18	Ditto of couplings	34	31	...	...	...	...	...	...
19	Ditto of tunnels, bridges, viaducts, culverts, &c.	...	...	...	...	...	...	..	...
20	Broken rails	8	8	...	...	...	...	...	...
21	The flooding of portions of permanent-way	1	4	...	...	...	...	...	...
22	Slips in cuttings or embankments	1	4	...	...	...	...	...	...
23	Fire in trains	67	39	...	...	...	...	...	...
24	Fire at stations, or involving injury to bridges or viaducts	8	12	...	...	...	...	...	...
25	Other accidents	51	60	...	...	1	2	1	2
	Total 1888	...	719	1	10	3	15	4	25
	Total Average of corresponding quarters of 5 previous years	...	627	1	17	2	8	3	25

12. The principal variations occurred under "Passenger trains, or parts of passenger trains leaving the rails," 28 against 18; "Goods trains, or parts of goods trains, engines, &c., leaving the rails," 92 against 59; "Trains running over cattle," 245 against 210; and "Fire in trains," 39 against 67.

13. The increase under "Passenger trains, or parts of passenger trains, leaving the rails" was chiefly due to the number of accidents recorded on the Southern Mahratta Railway being 4 against *nil;* on the North-Western Railway, 7 against 2; and on the Dibru-Sadiya Railway, 5 against 2.

14. Of the 92 cases of "Goods trains, or parts of goods trains, engines, &c., leaving the rails," 17 occurred on the North-Western Railway; 11 on the Eastern Bengal; 24 on the Madras; and 8 on the Dibru-Sadiya.

15. The cattle accidents were very numerous on the Eastern Bengal and Southern Mahratta Railways, being 54 and 35, respectively. The South Indian Railway comes next, with 24 accidents of the same class.

16. The number of cases of "The burstimg of tubes, &c., of engines" and "The failure of machinery, springs, &c., of engines," was the largest on the North-Western Railway, being 14 and 16, or 70·00 and 31·37 per cent. of the totals, respectively.

17. The number of cases of "Fire in trains" shows a decrease from 67 to 39, of which 15 occurred on the Southern Mahratta Railway; 6 on the North-Western; and 5 on the Great Indian Peninsula. The two last-mentioned Railways show decreases of 17 and 14 accidents under this head, respectively.

18. Out of 60 accidents, classed as "Other accidents," 22 were recorded on the Bombay, Baroda and Central India Railway.

19. The casualties to passengers from causes other than accidents to trains, &c., were :—

Cause of accident.	1st Quarter, 1888.		Average of corresponding quarters of 5 previous years.	
	Killed.	Injured.	Killed.	Injured.
From falling between carriages and platforms . .	1	1	1	2
Falling on to the platform, ballast, &c., when getting into or out of trains.	5	6	2	3
Whilst crossing the line at stations . . .	1	...	1	...
By closing of carriage doors	...	1	...	...
Falling out of carriages during the travelling of trains	1	19	3	13
Other accidents	1	6	3	5
Total .	9	33	10	23

20. The accidents to servants in the employ of Railways, or of Contractors, whilst performing duties connected directly with the transit of passengers and goods from causes other than accidents to trains, &c., were as follows :—

Cause of accident.	1st Quarter, 1888.		Average of corresponding quarters of 5 previous years.	
	Killed.	Injued.	Killed.	Injured.
During shunting operations	15	12	4	11
Falling off engines, vans, wagons, &c.	5	17	2	8
Coming in contact with overbridges, &c., during the travelling of trains	...	1	...	1
Coming in contact, while shunting, with vehicles, &c., standing in adjoining lines	2	2	...	1
Getting on or off trains, engines, &c.	2	9	4	10
Whilst loading, unloading or sheeting	...	16	2	15
Whilst braking, spragging, or choking wheels	...	1	...	2
Whilst working at cranes or capstans	...	3	...	3
Whilst working on the permanent-way or in sidings	9	13	1	4
Whilst walking along the line on the way home, or to work	1	...	...	1
Whilst walking, crossing, or standing on the line	6	6	7	6
Whilst passing between vehicles	...	3	2	1
Whilst attending to the machinery of engines, cleaning them, &c.	...	7	1	3
Whilst attending to gates at level-crossings	1	3	1	1
Falling, or being caught between vehicles and platforms	2	...	1	...
Falling off ladders, scaffolds, platforms, &c.	2	6	...	2
By falling of lamps, wagon doors, timber, weights, &c.	1	3	1	6
Whilst coupling or uncoupling wagons	1	4	2	7
Miscellaneous	5	34	4	22
Total	52	140	32	104

21. Of other persons killed and injured by running trains, &c., 4 were killed and 2 injured whilst passing over the line at level-crossings; 32 were killed and 18 injured whilst trespassing on the line; 4 committed suicide, and 1 was injured in attempting to commit suicide; and 8 were killed and 2 injured from miscellaneous causes.

22. The following table shows the total number of persons killed and injured from causes connected with the working of trains, as compared with the average of the corresponding quarters of five previous years:—

	1st Quarter, 1888.		Average of corresponding quarters of 5 previous years.	
	Killed.	Injured.	Killed.	Injured.
Passengers.				
From causes beyond their own control	...	17	1	17
From misconduct or want of caution	9	26	10	22
Servants.				
From causes beyond their own control	13	29	3	12
From misconduct or want of caution	42	126	32	101
Others.				
Whilst passing at level-crossings	4	2	4	2
Trespassers, including suicides	36	19	33	7
Other persons	8	2	1	4
Total	112	221	84	165
Total open mileage	14,285¾		11,544¾	
Total train mileage	12,864,966		11,088,211	

23. In addition to the above, 18 persons are reported to have been killed and 83 injured in station yards, workshops, &c., and 157 persons to have died in carriages and at stations from causes unconnected with the working of trains.

24. A tabulated statement has been added to the returns, comparing the accidents on Indian Railways with those on English Railways. It will be observed that the number of minor accidents in 1887 was greater on Indian Railways, but that the casualties amongst passengers compare favourably with those recorded against English lines.

25. In Public Works Department Circular No. IV Railway, dated the 24th April 1888, the Government of India decided to publish for general information, in addition to the quarterly returns of accidents, a complete report, similar to that rendered by the Inspecting Officers to the Board of Trade, of any important accident which might occur. In accordance with this order, detailed reports of two serious accidents are appended to the present returns.

Resolution.—It is satisfactory to notice that the increase in the number of accidents to trains, rolling-stock, permanent-way, &c., generally compares favourably with the increase of mileage open and of train-mileage, as contrasted with the average of the five corresponding preceding quarters.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioner of the Central Provinces, Burma and Assam.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana and Baluchistan.
The Director General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow and Central Division.

ORDER.—Ordered that this Resolution be communicated, for information, to the Local Governments, Administrations and Officers noted on the margin.

Ordered also that copies be forwarded for the information of Her Majesty's Government.

Ordered further, that this Resolution, with the Abstract Returns, be published in the Supplement to the *Gazette of India*.

By order,

M. C. BRACKENBURY, *Major, R.E.*,

Under Secretary.

Documents accompanying.

Abstract Returns of Accidents on Indian Railways for the first quarter of 1888, together with Reports of the Inspecting Officers upon certain accidents which were enquired into.

TABLE No. 1.

GENERAL TOTAL.

NUMBER of PERSONS reported during the First Quarter of 1888 as KILLED or INJURED on the several RAILWAYS open for Traffic in INDIA, distinguishing between PASSENGERS, RAILWAY SERVANTS, and OTHER PERSONS; and distinguishing also, in the case of the two former Classes, between ACCIDENTS happening from Causes beyond their own Control, and ACCIDENTS happening otherwise.

Mean mileage open.	RAILWAYS.		Passengers. From Causes beyond their own Control.		Passengers. From their own Misconduct or want of Caution.		Passengers. Total.		Railway Servants, or Servants of Contractors. From Causes beyond their own Control.		Railway Servants. From their own Misconduct or want of Caution.		Railway Servants. Total.		Other Persons. Whilst passing over Railways at Level-Crossings.		Other Persons. Trespassers and Suicides.		Other Persons. Miscellaneous, not included in preceding columns.		Other Persons. Total.		Total all Classes.	
			Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
	STATE IMPERIAL.																							
(a)1,675¾	East Indian ...	Average for 5 corresponding previous quarters.	...	6	4	8	4	14	1	4	5	23	6	27	...	...	13	2	1	1	14	3	24	44
(b)1,680		1888	...	...	2	7	2	7	9	14	4	17	13	31	1	...	10	2	2	...	13	2	28	40
(c)1,528	Rajputana-Malwa ...	Average for 5 corresponding previous quarters.	...	...	1	2	1	2	...	1	3	5	3	6	...	...	1	1	...	...	1	1	5	9
(d)1,685½		1888	...	4	1	4	1	8	...	4	1	11	1	15	...	1	4	...	2	...	6	1	8	24
145	Bengal-Nágpur	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	1
114		1888	...	...	...	1	...	1	1	...	...	...	1	...	...	...	1	1	...	...	1	1	2	2
118½	Mysore	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	1	...	...	...	1	...	...	...	...	...	...	...	...	...	1	...
139¾		1	...	...	...	...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	1
210	Southern Mahratta ...	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	..	...	...	1	...	1	...	...	...	1	...	...	...	1	...	2
(e)849¾		1888	...	...	...	...	...	...	...	1	2	3	2	4	1	...	3	...	..	...	4	...	6	4
...	Indian Midland	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
104		1888	...	...	...	...	...	...	...	...	...	3	...	3	...	...	...	...	...	...	...	...	...	3
(f) 1,864	North-Western	Average for 5 corresponding previous quarters.	1	2	3	4	4	6	1	2	6	12	7	14	1	1	4	1	...	...	5	2	16	22
2,465¾		1888	...	1	4	4	4	5	...	...	10	12	10	12	...	...	4	2	...	...	4	2	18	19
45	Wardha Coal	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
45		1888	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	1		1	...
7½	Katni-Umaria	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
37		1888	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	STATE PROVINCIAL.																							
1	Lucknow-Sitapur-Sihrámau ...	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
105		1888	...	...	...	...	...	...	...	...	1	...	1	...	...	...	...	1	...	...	...	1	1	1

(g) 640½	Eastern Bengal Railways	Average for 5 corresponding previous quarters.	...	...	1	2	1	2	...	...	2	4	2	4	...	...	3	1	...	...	3	1	6	7
801		1888	...	10	...	...	...	10	1	5	3	15	4	20	1	...	3	3	...	...	4	3	8	33
27¼	Nalháti	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
27¼		1888	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
199¾	Tirhoot	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	1	...	...	...	1	...	...	1	...	...	...	1	...	1	1
259		1888	...	...	...	...	...	...	...	...	1	...	1	...	...	...	1	...	...	...	1	...	2	...
255¼	Burma	Average for 5 corresponding previous quarters.	...	...	...	1	...	1	...	...	...	2	...	2	...	...	...	...	...	...	...	...	...	3
333		1888	...	...	...	2	...	2	...	...	1	3	1	3	...	...	...	4	...	...	...	4	1	9
12	Jorhát	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
30½		1888	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1	Cherra-Companyganj	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7½		1888	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	GUARANTEED COMPANIES.																							
855	Madras	Average for 5 corresponding previous quarters.	...	2	...	...	...	2	...	...	2	6	2	6	...	1	1	...	...	...	1	1	3	9
841		1888	...	...	...	...	...	...	...	...	5	5	5	5	...	...	...	...	2	1	2	1	7	6
654¼	South Indian	Average for 5 corresponding previous quarters.	...	...	...	1	...	1	...	...	2	9	2	9	1	...	1	...	...	1	2	1	4	11
(h) 737		1888	...	1	1	3	1	4	...	1	1	14	1	15	...	...	1	1	...	1	1	2	3	21
(i) 1,485½	Great Indian Peninsula	Average for 5 corresponding previous quarters.	...	6	1	1	1	7	...	1	6	25	6	26	1	...	3	...	...	1	4	1	11	34
1,503¾		1888	...	1	1	3	1	4	...	...	8	22	8	22	1	...	2	2	...	...	3	2	12	28
461	Bombay, Baroda and Central India	Average for 5 corresponding previous quarters.	...	...	...	2	...	2	...	...	3	8	3	8	1	...	1	...	...	...	2	...	5	10
461		1888	...	...	...	1	...	1	1	...	1	13	2	13	...	...	1	...	...	...	1	...	3	14
597	Oudh and Rohilkhand	Average for 5 corresponding previous quarters.	...	1	...	1	...	2	...	...	1	4	1	4	...	...	3	1	...	1	3	2	4	8
694¼		1888	...	...	...	1	...	1	...	1	3	3	3	4	...	1	3	...	...	...	3	1	6	6
	ASSISTED COMPANIES.																							
40½	Darjeeling-Himalayan	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	1	...
51		1888	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4½	Deoghur	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4¾		1888	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
189¼	Bengal and North-Western	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	1	...	...	...	1	...	...	1	...	...	...	1	...	1	1
376		1888	...	...	...	...	...	...	...	...	1	...	1	...	...	...	1	2	...	...	1	2	2	2

(a) Includes Sindia, Patna-Gya, Dildárnagar-Gházipur, Indian Midland, and Tárakeshwar Railways.
(b) " Sindia, Patna-Gya, Dildárnagar-Gházipur, and Tárakeshwar Railways.
(c) " Cawnpore-Achnera Railway.
(d) " Cawnpore-Achnera and Mehsána-Vadnagar Railways.
(e) " Bellary-Kistna Railway.
(f) Includes Amritsar-Pathánkot and Rájpura-Patiála Railways.
(g) " Northern Bengal, Kaunia-Dharlla, Dacca, Assam-Behar, and Bengal Central Railways.
(h) " Cuddapah-Nellore, but excludes Pondicherry Railway.
(i) " Dhond-Manmád, Khámgaon, Amráoti, and Bhopal-Itársi Railways.

Number of Persons reported during the First Quarter of 1888 as KILLED or INJURED on the several Railways open for Traffic in INDIA, &c.—*concluded.*

Mean mileage open.	RAILWAYS.		PASSENGERS. From Causes beyond their own Control. Killed.	Injured.	From their own Misconduct or want of Caution. Killed.	Injured.	Total. Killed.	Injured.	RAILWAY SERVANTS OR SERVANTS OF CONTRACTORS. From Causes beyond their own Control. Killed.	Injured.	From their own Misconduct or want of Caution. Killed.	Injured.	Total. Killed	Injured.	OTHER PERSONS. Whilst passing over Railways at Level-Crossings. Killed.	Injured.	Trespassers and Suicides. Killed.	Injured.	Miscellaneous, not included in preceding columns. Killed.	Injured.	Total. Killed.	Injured.	TOTAL ALL CLASSES. Killed.	Injured.
	ASSISTED COMPANIES—*concluded.*																							
(j) 54½	Rohilkhand-Kumaun	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	1	...
91		1888	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1½	Thatôn-Duyinzáik	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8		1888	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15¾	Dibru-Sadiya	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
78		1888	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	1	...	1	...
	NATIVE STATES.																							
138½	The Nizam's (Guaranteed Co.)	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	2	...	...	...	2	...	...	1	...	...	...	1	...	1	2
277		1888	...	...	...	...	...	...	...	2	...	4	...	6	...	...	1	...	1	...	2	...	2	6
59	The Gaekwar's	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5		1888	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
193	Bhávnagar-Gondal-Junágarh-Porbandar.	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	1
193		1888	...	...	...	...	...	...	1	1	...	...	1	1	...	...	...	...	...	...	...	...	1	1
10½	Morvi	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
68		1888	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
44¼	Jodhpore	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
124		1888	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	1	...	1
11,544¾	TOTAL	Average for 5 corresponding previous quarters.	1	17	10	22	11	39	3	12	32	101	35	113	4	2	33	7	1	4	38	13	84	165
14,285¾		1888	...	17	9	26	9	43	13	29	42	126	55	155	4	2	36	19	8	2	48	23	112	221

(j) Includes Bareilly-Pilibhit State Railway.

TABLE No. 2.

TABLE

NUMBER of PERSONS reported during the First Quarter of 1888 as KILLED or INJURED on the several RAILWAYS open for practicable, the Nature and Causes of the

RAILWAYS.	PASSENGERS.																		SER													
	From accidents to trains, &c. See Table No. 4.		FROM CAUSES OTHER THAN ACCIDENTS TO TRAINS, &c.														TOTAL PASSENGERS.		From accidents to trains, &c. See Table No. 4.													
			1. From falling between carriages and platforms.		2. Falling on to the platform, ballast, &c., when getting into, or out of trains.		3. Whilst crossing the line at stations.		4. By closing of carriage doors.		5. Falling out of carriages during the travelling of trains.		6. Other accidents.		Total.						1. During shunting operations.		2. Falling off engines, vans, wagons, &c.		3. Coming in contact with over-bridges, &c., during the travelling of trains.		4. Coming in contact, while shunting, with vehicles, &c., standing in adjoining lines.		5. Getting on or off trains, engines, &c.		6. Whilst loading, unloading, or sheeting.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
STATE IMPERIAL.																																
East Indian (a)	...	...	...	1	1	3	1	...	...	...	...	3	...	..	2	7	2	7	...	2	2	2	1	5	...	...	1	2	...	...	...	...
Rajputana-Malwa (b)	...	...	...	...	1	...	...	...	...	...	...	6	...	2	1	8	1	8	...	4	...	...	...	2	...	...	...	...	...	1	...	2
Bengal-Nágpur	...	...	...	...	...	...	...	...	...	...	...	1	...	..	...	1	...	1	1	...	...	...	...	...	...	...	...	...	...	..	..	..
Mysore	...	...	...	...	...	...	...	...	...	...	...	...	..	..	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...
Southern Mahratta (c)... ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	...	...	1	...	1	...	...	...	...	..	1
Indian Midland	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	1
North-Western (d)	...	...	...	...	3	2	...	...	...	...	...	...	1	3	4	5	4	5	...	1	4	...	...	1	...	...	1	...	...	1	...	2
Wardha Coal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Katni-Umaria	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
STATE PROVINCIAL.																																
Lucknow Sitapur-Sihráman ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...
Eastern Bengal Railways (e) ...	...	10	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	10	1	5	...	1	...	2	...	..	...	...	...	1	...	3
Nalháti	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tirhoot	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	..	...	...	...	...	1	...	...	...	...	...	...	...	...	...
Burna	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...	2	...	2	...	...	...	1	...	...	...	..	...	...	...	...	...	...
Jorhát	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Cherra-Companyganj	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	...
GUARANTEED COMPANIES.																																
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	...	...	...	...	...	...	1	2	...	1
South Indian (f)	...	...	1	...	...	...	...	...	...	...	...	4	...	...	1	4	1	4	...	1	...	...	...	1	...	...	...	...	...	...	...	...
Great Indian Peninsula (g) ...	...	...	...	...	...	1	...	...	...	...	1	2	...	1	1	4	1	4	...	...	2	2	2	2	...	...	...	...	1	2	...	5
Bombay, Baroda and Central India	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	1	...	1	1	...	...	2	...	1	...	...	...	...	...	2	...	1
Oudh and Rohilkhand ...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	1	...	1	...	1	3	2	...	1	...	...	...	...	...	...	...	...
ASSISTED COMPANIES.																																
Darjeeling-Himalayan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Deoghur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bengal and North-Western ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...
Rohilkhand-Kumaun (h) ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Thâton-Duyinzáik	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Dibru-Sadiya	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
NATIVE STATES.																																
The Nizam's (Guaranteed Company)	...	...	...	...	...	...	..	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
The Gaekwar's ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhávnagar-Gondal-Junágarh-Porbandar. Mórvi	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	...	...	...	...	...	...	...	...	...	...
Jodhpore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ... 1888...	...	10	1	1	5	6	1	...	...	1	1	19	1	6	9	33	9	43	3	15	15	12	5	17	...	1	2	2	2	9	...	16
TOTAL ... Average for 5 corresponding previous quarters ...	1	16	1	2	2	3	1	...	...	...	3	13	3	5	10	23	11	39	3	9	4	11	2	8	...	1	...	1	4	10	2	15

(a) Includes Sindia, Patna-Gya, Dildárnagar-Gházipur, and Tarakeshwar Railways.
(b) ,, Cawnpore-Achnera and Mehsána-Vadnagar Railways.
(c) ,, Bellary-Kistna Railway.

No. 2.

Traffic in India, distinguishing between Passengers, Railway Servants, and Other Persons, and classifying, as far as Accidents occasioning the Death or Injury.

VANTS.																																																	
FROM CAUSES OTHER THAN ACCIDENTS TO TRAINS, &c.																																																	
7. Whilst braking, spragging, or chocking wheels.				8. Whilst working at cranes or capstans.		9. Whilst working on the permanent-way or in sidings.		10. Whilst walking along the line on the way home or to work.		11. Whilst walking, crossing, or standing on the line.				12. Whilst passing between vehicles.		13. Whilst attending to the machinery of engines, cleaning them, &c.		14. Whilst attending to gates at level-crossings.		15. Falling or being caught between vehicles and platforms.		16. Falling off ladders, scaffolds, platforms, &c.		17. By falling of lamps, wagon-doors, timber, weights, &c.		18. Whilst coupling or uncoupling wagons.		19. Miscellaneous.		Total.		TOTAL SERVANTS.		OTHERS.												TOTAL ALL CLASSES.	
																																						Whilst passing over the line at level-crossings.		Trespassers.		Suicides.		Miscellaneous.		TOTAL OTHERS.			
Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
...	...	...	...	4	2	1	...	1	...	...	...	1	...	...	1	...	...	2	...	1	...	1	2	13	13	29	13	31	1	...	10	1	...	1	2	...	13	2	28	40
...	...	...	1	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	4	1	11	1	15	...	1	4	...	...	...	2	...	6	1	8	24
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	1	1	...	...	...	1	1	2	2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	...	...	1
...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	3	2	4	1	...	3	...	...	...	...	...	4	...	6	4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	1	...	...	...	...	...	3	...	3	...	...	...	...	...	...	...	...	...	...	...	3
...	...	...	2	1	...	...	...	...	...	...	1	...	1	1	...	1	...	...	1	1	...	...	1	1	1	10	11	10	12	...	...	4	2	...	...	...	...	4	2	18	19
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	1	...	1	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	1	...	...	...	...	1	...	...	...	...	...	1	1	1
...	1	...	...	1	1	...	...	...	...	...	1	...	...	...	...	...	...	1	1	...	...	1	...	...	4	3	15	4	20	1	...	3	3	...	...	...	...	4	3	8	33
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	1	...	...	...	...	...	1	...	...	...	1	...	2	...
...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	1	...	...	...	...	...	...	...	1	...	1	3	1	3	...	...	...	4	...	...	...	...	...	4	1	9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	2	1	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	5	5	5	5	...	...	...	...	...	...	2	1	2	1	7	6
...	...	...	...	...	6	...	...	...	2	...	...	...	...	...	...	...	...	...	1	...	1	...	...	1	3	1	14	1	15	...	...	1	1	...	...	...	1	1	2	3	21
...	...	...	...	...	2	...	...	3	2	...	1	...	...	...	...	...	...	...	...	...	1	...	1	...	4	8	22	8	22	1	...	2	2	...	...	...	...	3	2	12	28
...	...	...	...	1	1	...	...	...	1	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	4	1	13	2	13	...	...	1	...	...	...	...	...	1	...	3	14
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	3	3	4	...	1	3	...	...	...	...	...	3	1	6	6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	1	...	...	...	...	2	1	...	...	...	1	2	2	2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
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...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	1	...	1	...
...	...	...	...	...	...	...	...	...	...	...	...	...	5	...	...	...	...	...	...	...	...	...	...	1	...	6	...	6	...	...	1	...	...	...	1	...	2	...	2	6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
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...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
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...	1	...	3	9	13	1	...	6	6	...	3	...	7	1	3	2	...	2	6	1	3	1	4	5	34	52	140	55	155	4	2	32	18	4	1	8	2	48	23	112	221
...	2	...	3	1	4	...	1	7	6	2	1	1	3	1	1	1	...	...	2	1	6	2	7	4	22	32	104	35	113	3	2	25	7	8	1	2	3	38	13	84	165

(e) Includes Northern Bengal, Kaunia-Dharlia, Dacca, Assam-Behar, and Bengal Central Railways.
(f) Cuddapah-Nellore, but excludes Pondicherry Railway.
(g) Dhond-Manmad, Khamgaon, Amráoti, and Bhopal Itarsi Railways
(h) Bareilly-Pilibhit State Railway.

TABLE No. 3.

ACCIDENTS to TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the First Quarter of 1888 as having occurred on the several RAILWAYS open for Traffic in INDIA, distinguishing the different Classes of Accidents, and the Number of Passengers and Others, and of Railway Servants, KILLED or INJURED in each Class of Accident.

SEE ALSO TABLE No. 4.

STATE IMPERIAL.

	East Indian. (a)							Rajputana-Malwa. (b)						
	No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.	
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1. Collisions between passenger trains, or parts of passenger trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line	1	...	...	...	...	...	...	1	...	...	...	1	...	1
3. Collisions between goods trains, or parts of goods trains	4	...	...	...	...	...	...	6	...	...	...	3	...	3
4. Collisions between light engines	...	...	...	...	...	...	...	1	...	...	...	...	...	...
5. Passenger trains, or parts of passenger trains, leaving the rails	2	...	...	...	...	...	...	1	...	...	...	...	...	...
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails	4	...	...	...	...	...	...	3	...	...	...	...	...	...
7. Trains or engines travelling in the wrong direction through points	1	...	...	...	...	...	...	...	...	...	...	...	...	...
8. Trains running into stations or sidings at too high a speed	2	...	...	...	...	...	...	...	...	...	...	...	...	...
9. Trains running over cattle on the line ...	17	...	...	...	...	...	...	22	...	...	...	...	...	...
10. Ditto over obstructions on the line...	3	...	...	...	...	...	...	3	...	...	...	...	...	...
11. Ditto through gates at level-crossings	1	...	...	...	...	...	...	2	...	...	...	...	...	...
12. The bursting of boilers of engines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12(a.) Ditto of tubes, &c., of engines ...	...	...	...	...	...	...	...	1	...	...	...	...	...	...
13. The failure of machinery, springs, &c., of engines	...	...	...	...	...	...	...	2	...	...	...	...	...	...
14. Ditto of tyres	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15. Ditto of wheels	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16. Ditto of axles	...	...	...	...	...	...	...	6	...	...	...	...	...	...
17. Ditto of brake apparatus	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18. Ditto of couplings	5	...	...	...	...	...	...	7	...	...	...	...	...	...
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	...	...	...	...	...	...	...	...	...	...	...	...	...	...
20. Broken rails	...	...	...	...	...	...	...	3	...	...	...	...	...	...
21. The flooding of portions of permanent-way ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
22. Slips in cuttings or embankments ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
23. Fire in trains	2	...	...	...	...	...	...	...	...	...	...	...	...	...
24. Fire at stations, or involving injury to bridges or viaducts	1	...	...	...	...	...	...	1	...	...	...	...	...	...
25. Other accidents	5	...	...	...	2	...	2	4	...	...	...	...	...	...
TOTAL ALL CLASSES ...	48	...	...	...	2	...	2	63	...	...	...	4	...	4
Number of Passenger miles	272,791,599							107,214,703						
,, of Servants employed	25,248							12,309						
Train-mileage of all descriptions ..	2,310,196							1,470,168						

	Bengal-Na'gpur.							Mysore.						
	No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.	
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1. Collisions between passenger trains, or parts of passenger trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3. Collisions between goods trains, or parts of goods trains	...	...	...	...	..	...	...	...	...	...	...	...	...	...
4. Collisions between light engines	...	...	...	...	...	...	...	...	...	...	..	...	...	...
5. Passenger trains, or parts of passenger trains, leaving the rails	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7. Trains or engines travelling in the wrong direction through points	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8. Trains running into stations or sidings at too high a speed	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9. Trains running over cattle on the line ...	3	...	...	...	...	...	...	3	...	..	...	...	...	...
10. Ditto over obstructions on the line...	2	...	...	...	...	...	...	...	...	...	...	...	...	...
11. Ditto through gates at level-crossings	...	...	...	...	...	...	...	...	...	..	...	...	...	...
12. The bursting of boilers of engines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12(a.) Ditto of tubes, &c., of engines ...	1	...	...	...	...	...	...	...	...	...	...	...	...	...
13. The failure of machinery, springs, &c., of engines	1	...	...	...	...	...	...	1	...	...	...	...	...	...
14. Ditto of tyres	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15. Ditto of wheels	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16. Ditto of axles	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17. Ditto of brake apparatus	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18. Ditto of couplings	...	...	...	...	...	...	...	...	...	...	...	...	...	...
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	...	...	...	...	...	...	...	...	...	...	...	...	...	...
20. Broken rails	...	...	...	...	...	...	...	...	...	...	...	...	...	...
21. The flooding of portions of permanent-way ...	1	...	...	...	...	...	...	...	...	...	...	...	...	...
22. Slips in cuttings or embankments ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
23. Fire in trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...
24. Fire at stations, or involving injury to bridges or viaducts	...	...	...	...	...	...	...	2	...	...	..	...	...	...
25. Other accidents	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ALL CLASSES ...	12	...	...	1	...	1	...	6	...	...	...	...	...	...
Number of Passenger miles	5,786,420							5,132,529						
,, of Servants employed	4,189							872						
Train-mileage of all descriptions ..	149,104							38,881						

	Southern Maratta. (c)						
	No.	Number of Passengers and others.		Number of Servants.		Total all Classes.	
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1. Collisions between passenger trains, or parts of passenger trains	...	...	...	...	...	...	...
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line	1	...	...	...	...	...	...
3. Collisions between goods trains, or parts of goods trains	1	...	...	...	...	...	...
4. Collisions between light engines	1	...	...	...	...	...	...
5. Passenger trains, or parts of passenger trains, leaving the rails	4	...	...	...	...	...	...
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails	4	...	...	...	1	...	1
7. Trains or engines travelling in the wrong direction through points	...	...	...	...	...	...	...
8. Trains running into stations or sidings at too high a speed	...	...	...	...	...	...	...
9. Trains running over cattle on the line ...	35	...	...	...	...	...	...
10. Ditto over obstructions on the line...	...	...	...	...	...	...	...
11. Ditto through gates at level-crossings	1	...	...	...	...	...	...
12. The bursting of boilers of engines ...	...	...	...	...	...	...	...
12(a.) Ditto of tubes, &c., of engines ...	1	...	...	...	...	...	...
13. The failure of machinery, springs, &c., of engines	3	...	...	...	...	...	...
14. Ditto of tyres	...	...	...	...	...	...	...
15. Ditto of wheels	...	...	...	...	...	...	...
16. Ditto of axles	...	...	...	...	...	...	...
17. Ditto of brake apparatus	...	...	...	...	...	...	...
18. Ditto of couplings	...	...	...	...	...	...	...
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	...	...	...	...	..	...	...
20. Broken rails	...	...	...	...	...	...	...
21. The flooding of portions of permanent-way ...	...	...	...	...	...	...	...
22. Slips in cuttings or embankments ...	...	...	...	...	...	...	...
23. Fire in trains	1	...	...	...	...	...	...
24. Fire at stations, or involving injury to bridges or viaducts	15	...	...	...	...	...	...
25. Other accidents	1	...	...	...	...	...	...
TOTAL ALL CLASSES ...	4	...	...	...	...	...	...
	72	...	...	...	1	...	1
Number of Passenger miles	26,410,339						
,, of Servants employed	5,749						
Train-mileage of all descriptions ..	386,941						

(a) Includes Sindis, Patna-Gya, Dilárnagar-Ghazipur, and Tárakeshwar Railways. (b) Includes Cawnpore-Achnera and Mehsána-Vadnagar Railways. (c) Includes Bellary-Kistna Railway.

TABLE No. 3.—ACCIDENTS to TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the First Quarter of 1888, &c.—*continued.*

SEE ALSO TABLE No. 4.

	STATE IMPERIAL—*concluded.*																																									
	INDIAN-MIDLAND.							NORTH-WESTERN (*a*).							WARDHA COAL.							KATNI-UMARIA.							STATE PROVINCIAL. LUCKNOW-SITAPUR-SIHRA'MAU.						
	No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.	
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1. Collisions between passenger trains, or parts of passenger trains	...	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line	...	...	...	...	...	...	...	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3. Collisions between goods trains, or parts of goods trains	1	...	...	...	...	...	...	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4. Collisions between light engines	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5. Passenger trains, or parts of passenger trains, leaving the rails	...	...	...	...	...	...	...	7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails	1	...	...	...	...	...	...	17	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7. Trains or engines travelling in the wrong direction through points	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8. Trains running into stations or sidings at too high a speed	...	...	...	...	...	...	...	1	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9. Trains running over cattle on the line ...	2	...	...	...	...	...	...	14	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...
10. Ditto over obstructions on the line...	1	...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11. Ditto through gates at level-crossings	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12. The bursting of boilers of engines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12(*a*.) Ditto of tubes, &c., of engines ...	...	...	...	...	...	...	...	14	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13. The failure of machinery, springs, &c., of engines	...	...	...	...	...	...	...	16	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14. Ditto of tyres	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15. Ditto of wheels	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16. Ditto of axles	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...
17. Ditto of brake apparatus	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18. Ditto of couplings	...	...	...	...	...	...	...	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
20. Broken rails	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...
21. The flooding of portions of permanent-way ...	...	...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
22. Slips in cuttings or embankments ...	...	...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
23. Fire in trains	...	...	...	...	...	...	...	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
24. Fire at stations, or involving injury to bridges or viaducts	...	...	...	...	...	...	...	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
25. Other accidents	2	...	...	...	...	...	...	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...
TOTAL ALL CLASSES ...	7	...	...	...	...	...	...	113	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7	...	...	...	...	...	...	...
Number of Passenger miles	2,604,865							138,812,603							907,866							351,496							422,893							
„ of Servants employed	1,309							24,454							4 89 (*b*)							165							514							
Train mileage of all descriptions	44,556							1,798,006							24,308							6,734							37,051							

(*a*) Includes Amritsar-Pathánkot and Rájpura-Patiála Railways. (*b*) Includes 19 servants employed on colliery.

TABLE No. 3.—ACCIDENTS to TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the First Quarter of 1888, &c.—*continued.*

SEE ALSO TABLE No. 4.

STATE PROVINCIAL—*continued.*

	Eastern Bengal Railways. (a)							Nalha'ti.							Tirhoot.							Burma.							Jorha't.						
	No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.	
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1. Collisions between passenger trains, or parts of passenger trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line	4	...	10	...	1	...	11	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3. Collisions between goods trains, or parts of goods trains	3	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...
4. Collisions between light engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5. Passenger trains, or parts of passenger trains, leaving the rails	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails	11	...	...	1	3	1	3	...	...	...	...	...	...	...	2	...	...	...	...	...	...	3	...	...	...	...	...	...	2	...	...	...	...	...	...
7. Trains or engines travelling in the wrong direction through points	6	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	5	...	...	...	...	...	...	...	...	...	...	...	...	...
8. Trains running into stations or sidings at too high a speed	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...
9. Trains running over cattle on the line ...	54	...	...	...	...	...	...	1	...	...	...	...	...	...	1	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...
10. Ditto over obstructions on the line...	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	...	...	...	...	...	...	...	...	...	...	...	...	...
11. Ditto through gates at level-crossings	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12. The bursting of boilers of engines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12(a.) Ditto of tubes, &c., of engines	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13. The failure of machinery, springs, &c., of engines	7	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	4	...	...	...	...	...	...
14. Ditto of tyres	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15. Ditto of wheels...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16. Ditto of axles	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17. Ditto of brake apparatus	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18. Ditto of couplings	7	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
20. Broken rails	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
21. The flooding of portions of permanent-way ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
22. Slips in cuttings or embankments ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
23. Fire in trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
24. Fire at stations, or involving injury to bridges or viaducts	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
25. Other accidents	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ALL CLASSES ...	109	...	10	1	5	1	15	5	...		...	...	...	...	6	...	...	...	...	...	...	18	...	...	...	...	...	...	7	...	...	...	...	...	...
Number of Passenger miles	63,197,711							822,542							20,545,934							31,628,557							56,378						
„ of Servants employed	800							139							2,886							3,209							121						
Train mileage of all descriptions ...	661,213							13,502							93,693							276,041							6,444						

(a) Includes Northern Bengal, Kaunia-Dharlla, Dacca, Assam-Behar, and Bengal Central Railways.

TABLE No. 3.—ACCIDENTS to TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the First Quarter of 1888, &c.—*continued.*

SEE ALSO TABLE No. 4.

	State Provincial—*concluded.* Cherra-Companyganj.							Guaranteed Companies. Madras.							South Indian. (a)							Great Indian Peninsula. (b)							Bombay, Baroda and Central India.						
	No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.	
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1. Collisions between passenger trains, or parts of passenger trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3. Collisions between goods trains, or parts of goods trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4. Collisions between light engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	1	...	1	...
5. Passenger trains, or parts of passenger trains, leaving the rails	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	1	...	...	...	...	...	...	1	...	...	...	...	...	...
7. Trains or engines travelling in the wrong direction through points	...	...	...	...	...	...	...	24	...	...	...	...	...	...	5	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...
8. Trains running into stations or sidings at too high a speed	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9. Trains running over cattle on the line ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
10. Ditto over obstructions on the line ...	...	...	...	...	...	...	...	21	...	...	...	...	...	...	24	...	...	...	...	...	...	8	...	...	...	...	...	...	...	...	...	...	...	...	...
11. Ditto through gates at level-crossings	...	...	...	...	...	...	...	2	...	...	...	...	...	...	1	...	...	...	...	...	...	1	1(e)	...	...	...	1(e)	...	4	...	...	...	...	...	...
12. The bursting of boilers of engines ...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	2	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12(a.) Ditto of tubes, &c., of engines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...
13. The failure of machinery, springs, &c., of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14. Ditto of tyres	...	...	...	...	...	...	...	1	...	...	...	...	...	...	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15. Ditto of wheels	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16. Ditto of axles	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17. Ditto of brake apparatus	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18. Ditto of couplings	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
20. Broken rails	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
21. The flooding of portions of permanent-way ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
22. Slips in cuttings or embankments ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
23. Fire in trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
24. Fire at stations, or involving injury to bridges or viaducts	...	...	...	...	...	...	...	5	...	...	...	...	...	...	4	...	...	...	...	...	...	5	...	...	...	...	...	...	...	...	...	...	...	...	...
25. Other accidents	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	22	...	...	...	...	...	...
TOTAL ALL CLASSES ...	...	...	...	...	...	...	...	55	...	...	...	...	...	...	46	...	...	...	1	...	1	18	1(e)	...	...	...	1(e)	...	29	...	...	1	...	1	...
Number of Passenger miles	16,278							72,204,225							58,567,989							126,409,666							65,036,168						
" of Servants employed	52							6,278							8,922							28,569							6,345						
Train mileage of all descriptions ...	3,269							595,169							532,042							2,529,078							557,910						

(a) Includes Cuddapah-Nellore but excludes Pondicherry Railway.

(b) Includes Dhond-Manmád, Khámgaon, Amráoti, and Bhopal-Itársi Railways.

(e) Not passenger, but a cartman.

TABLE No. 3.—ACCIDENTS to TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the First Quarter of 1888, &c.—*continued.*

SEE ALSO TABLE No. 4.

	Guaranteed Companies—*concluded.*							Assisted Companies.																													
	Oudh and Rohilkhand.							Darjeeling-Himalayan.							Deoghur.							Bengal and North-Western.							Rohilkhand-Kumaun.(a)						
	No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.	
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1. Collisions between passenger trains, or parts of passenger trains	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3. Collisions between goods trains, or parts of goods trains	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4. Collisions between light engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5. Passenger trains, or parts of passenger trains, leaving the rails	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	1	...	...	...	...	...	...	...
7. Trains or engines travelling in the wrong direction through points	2	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8. Trains running into stations or sidings at too high a speed	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9. Trains running over cattle on the line ...	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	...	...	...	...	...	...	1	...	...	...	...	...	...	...
10. Ditto over obstructions on the line...	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11. Ditto through gates at level-crossings	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12. The bursting of boilers of engines ...	1	...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12(a.) Ditto of tubes, &c., of engines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13. The failure of machinery, springs, &c., of engines	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14. Ditto of tyres	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15. Ditto of wheels	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16. Ditto of axles	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17. Ditto of brake apparatus	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18. Ditto of couplings	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
20. Broken rails	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...
21. The flooding of portions of permanent-way ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
22. Slips in cuttings or embankments ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
23. Fire in trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
24. Fire at stations, or involving injury to bridges or viaducts	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
25. Other accidents	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ALL CLASSES ...	31	...	...	...	1	...	1	7	...	...	...	...	...	...	...	...	...	...	...	...	...	9	...	...	...	...	...	...	2	...	...	...	...	...	...	...
Number of Passenger miles	57,009,857							315,874							320,058							16,683,034							1,398,675						
„ of Servants employed ...	6,449							493							55							3,040							814						
Train mileage of all descriptions ...	682,869							31,265							3,350							193,572							23,648						

(a) Includes Bareilly-Pilibhit State Railway.

TABLE No. 3.—ACCIDENTS to TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the First Quarter of 1888, &c.—*continued.*

SEE ALSO TABLE No. 4.

	Assisted Companies—*concluded.*															Native States.														
	Thatón-Duyinza'ik.							Dibru-Sadiya.							The Nizam's (Guaranteed Company.)							The Gaekwar's.							
	No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.	
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1. Collisions between passenger trains, or parts of passenger trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3. Collisions between goods trains, or parts of goods trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4. Collisions between light engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5. Passenger trains, or parts of passenger trains, leaving the rails	...	...	...	...	...	...	...	5	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails	...	...	...	...	...	...	...	8	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7. Trains or engines travelling in the wrong direction through points	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8. Trains running into stations or sidings at too high a speed	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9. Ditto over cattle on the line	...	...	...	...	...	...	...	10	...	...	...	...	...	...	8	...	...	...	...	...	...	1	...	...	...	...	...	...	...
10. Ditto over obstructions on the line	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11. Ditto through gates at level-crossings	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12. The bursting of boilers of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12(*a.*) Ditto of tubes, &c., of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13. The failure of machinery, springs, &c., of engines	...	...	...	...	...	...	...	3	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14. Ditto of tyres	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15. Ditto of wheels	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16. Ditto of axles	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17. Ditto of brake apparatus	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18. Ditto of couplings	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
20. Broken rails	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
21. The flooding of portions of permanent-way	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
22. Slips in cuttings or embankments	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
23. Fire in trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
24. Fire at stations, or involving injury to bridges or viaducts	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
25. Other accidents	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ALL CLASSES ...	1	...	...	...	...	...	...	27	...	...	...	...	...	...	15	...	...	...	...	...	...	1	...	...	...	...	...	...	...

Number of Passenger miles	61,576	595,975	13,121,332	1,539,782
„ of Servants employed	61	307	997	222
Train mileage of all descriptions	3,008	25,406	108,707	15,848

TABLE No. 3.—ACCIDENTS to TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the First Quarter of 1888, &c.—*concluded.*

SEE ALSO TABLE No. 4.

	NATIVE STATES—*concluded.*																												
	BHA'VNAGAR-GONDAL-JUNA'GARH-PORBANDAR.							MORVI.							JODHPORE.							TOTAL ALL RAILWAYS.						
	No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.	
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1. Collisions between passenger trains, or parts of passenger trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	19	...	10	...	2	...	12
3. Collisions between goods trains, or parts of goods trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	24	...	...	1	4	1	4
4. Collisions between light engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	...	...	...	...	...	...
5. Passenger trains, or parts of passenger trains, leaving the rails	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	28	...	...	...	...	...	...
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	92	...	...	1	4	1	4
7. Trains or engines travelling in the wrong direction through points	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	18	...	...	...	1	...	1
8. Trains running into stations or sidings at too high a speed	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5	...	...	...	1	...	1
9. Ditto over cattle on the line	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	245	...	...	...	...	...	...
10. Ditto over obstructions on the line	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	29	(a)1	...	...	...	1	...
11. Ditto through gates at level-crossings	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9	...	...	...	1	...	1
12. The bursting of boilers of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	...	...	...	...	...	...
12(a.) Ditto of tubes, &c., of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20	...	...	...	...	...	...
13. The failure of machinery, springs, &c., of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	51	...	...	...	...	...	...
14. Ditto of tyres	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...
15. Ditto of wheels	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16. Ditto of axles	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	11	...	...	...	...	...	...
17. Ditto of brake apparatus	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18. Ditto of couplings	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	31	...	...	...	...	...	...
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
20. Broken rails	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8	...	...	...	...	...	...
21. The flooding of portions of permanent-way	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	...	...	...	...	...	...
22. Slips in cuttings or embankments...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	...	...	...	...	...	...
23. Fire in trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	39	...	...	...	...	...	...
24. Fire at stations, or involving injury to bridges or viaducts	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	...
25. Other accidents	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	60	...	...	1	2	1	2
TOTAL ALL CLASSES ...	3	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	719	(a)1	10	3	—	4	25

Number of Passenger miles	9,531,975	1,092,010	3,678,814	1,104,269,728
" of Servants employed	669	239	410	154,475
Train mileage of all descriptions	99,146	17,009	26,832	12,864,966

(a) Not passenger, but a cartman.

TABLE No. 4.

TABLE

ACCIDENTS to TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., on the several RAILWAYS open for Traffic in INDIA during the

Number of RAILWAY SERVANTS

Serial number.	RAILWAYS.	1. Collisions between passenger trains, or parts of passenger trains.	2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line.	3. Collisions between goods trains, or parts of goods trains.	4. Collisions between light engines.	5. Passenger trains, or parts of passenger trains, leaving the rails.	6. Goods trains, or parts of goods trains, engines, &c., leaving the rails.	7. Trains or engines travelling in the wrong direction through points.	8. Trains running into stations or sidings at too high a speed.	9. Trains running over cattle on the line.	10. Trains running over obstructions on the line.	11. Trains running through gates at level-crossings.	12. The bursting of boilers of engines.	12(a) The bursting of tubes, &c., of engines.	13. The failure of machinery, springs, &c., of engines.	14. The failure of tyres.	15. The failure of wheels.	16. The failure of axles.	17. The failure of brake apparatus.	18. The failure of couplings.	19. The failure of tunnels, bridges, viaducts, culverts, &c.	20. Broken rails.	21. The flooding of portions of permanent-way.
	STATE IMPERIAL.																						
1	East Indian (a)	...	1	4	...	2	4	1	2	17	3	1	...	...	...	...	...	...	...	5	...	...	...
2	Rajputana-Malwa (b)	...	1	6	1	1	3	...	...	22	3	2	...	1	2	...	...	6	...	7	...	3	...
3	Bengal-Nágpur	...	...	...	...	...	...	...	...	3	2	...	...	1	1	...	...	...	...	...	...	...	1
4	Mysore	...	...	...	...	...	...	...	...	3	...	...	...	...	1	...	...	...	...	...	...	...	...
5	Southern Mahratta (c) ...	...	1	1	1	4	4	...	...	35	...	1	...	1	3	...	...	...	...	...	...	...	...
6	Indian Midland	...	...	1	...	...	1	...	...	2	1	...	...	...	...	...	...	...	...	...	...	...	...
7	North-Western (d)	...	5	4	1	7	17	2	1	14	3	...	...	14	16	...	...	...	...	6	...	...	3
8	Wardha Coal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9	Katni-Umaria	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	STATE PROVINCIAL.																						
10	Lucknow-Sitapur Sihrámau ...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	1	...	2	...	1	...
11	Eastern Bengal Railways (e) ...	...	4	3	...	1	11	6	...	54	4	...	...	1	7	...	...	1	...	7	...	1	...
12	Nalháti	...	...	...	...	...	...	...	...	1	...	...	...	...	2	...	...	...	...	2	...	...	...
13	Tirhoot	...	1	...	...	...	2	2	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...
14	Burma	...	...	2	...	...	3	5	1	1	4	...	...	...	2	...	...	...	...	...	...	...	...
15	Jorhát	...	...	...	...	...	2	...	...	1	...	...	...	...	4	...	...	...	...	...	...	...	...
16	Cherra-Companyganj	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	GUARANTEED COMPANIES.																						
17	Madras	...	...	...	...	...	24	...	...	21	2	1	...	...	1	...	...	...	...	...	...	...	...
18	South Indian (f)	...	...	1	...	1	5	...	...	24	1	2	...	2	6	...	...	...	...	...	...	...	...
19	Great Indian Peninsula (g) ...	...	...	...	...	1	2	...	...	8	1	...	...	...	...	...	...	...	...	...	...	...	...
20	Bombay, Baroda, and Central India	...	...	1	...	1	...	...	...	4	...	1	...	...	...	...	...	...	...	...	...	...	...
21	Oudh and Rohilkhand... ...	...	6	1	...	...	...	2	1	5	4	...	1	...	1	2	...	...	...	1	...	2	...
	ASSISTED COMPANIES.																						
22	Darjeeling-Himalayan	1	...	...	...	1	2	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...
23	Deoghur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
24	Bengal and North-Western ...	...	...	...	...	2	1	...	...	4	...	...	...	...	...	...	...	1	...	...	...	1	...
25	Rohilkhand-Kumaun (h) ...	...	...	...	...	...	1	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...
26	Thâton-Duyinzáik	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...
27	Dibru-Sadiya	...	...	...	...	5	8	...	...	10	...	1	...	...	3	...	...	...	...	...	...	...	...
	NATIVE STATES.																						
28	The Nizam's (Guaranteed Company)	...	...	...	...	1	2	...	...	8	1	...	...	...	2	...	...	...	...	1	...	...	...
29	The Gaekwar's	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...
30	Bhávnagar-Goudal-Junágarh-Porbandar.	...	...	...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...
31	Morvi	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...
32	Jodhpore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	TOTAL 1888...	1	19	24	3	28	92	18	5	245	29	9	4	20	51	2	...	11	...	31	...	8	4
	TOTAL Average for 5 corresponding previous quarters ...	2	11	18	2	18	59	14	4	210	29	13	...	16	52	1	...	8	...	34	...	8	1

(a) Includes Sindia, Patna-Gya, Dildárnagar-Gházipur, and Tárakeshwar Railways.
(b) Includes Cawnpore-Achnera and Mehsana-Vadnagar Railways.
(c) Includes Bellary-Kistna Railway.
(d) Includes Amritsar-Pathankot and Rájpura-Patiála Railways.

No. 4.

First Quarter of 1888, distinguishing the different Classes of ACCIDENTS, the Number of PASSENGERS and OTHERS, and the KILLED or INJURED thereby.

22. Slips in cuttings or embankments.	23. Fire in trains.	24. Fire at stations, or involving injury to bridges or viaducts.	25. Other accidents.	Total all Classes.	Number of Passengers and others.		Number of Servants.		Total all Classes.		Mean miles of Railway open.	Number of Passengers carried.	Train mileage of all descriptions.	Passenger mileage.	Per mile open.			Total passengers.				Serial Number.
					Killed.	Injured.	Killed.	Injured.	Killed.	Injured.					Number of passengers carried.	Train mileage of all descriptions.	Passenger mileage.	Per million of passengers. Killed.	Per million of passengers. Injured.	Per million of passenger miles. Killed.	Per million of passenger miles. Injured.	
...	2	1	5	48	...	...	...	2	...	2	1,680	4,070,715	2,310,196	272,791,599	2,423	1,375	162,376	...	...	...	...	1
...	...	1	4	63	...	...	...	4	...	4	1,685½	2,150,479	1,470,168	107,214,703	1,276	872	63,610	...	...	...	...	2
...	...	...	4	12	...	...	1	...	1	...	149	206,592	149,104	5,786,420	1,386	1,001	38,835	...	...	...	...	3
...	2	...	...	6	...	...	...	...	...	...	139¾	136,003	38,881	5,132,529	973	278	36,727	...	...	...	...	4
1	15	1	4	72	...	...	...	1	...	1	849¾	543,732	386,941	26,410,339	640	455	31,080	...	...	...	...	5
...	...	...	2	7	...	...	...	...	...	...	104	47,464	44,556	2,604,865	456	428	25,047	...	...	...	...	6
3	6	5	6	113	...	...	...	1	...	1	2,465¾	2,317,654	1,798,006	138,812,603	940	729	56,296	...	...	...	...	7
...	...	...	...	...	...	...	...	...	...	...	45	33,670	24,308	907,866	748	540	20,175	...	...	...	...	8
...	...	...	...	...	...	...	...	...	...	...	37	11,197	6,734	351,496	311	182	9,500	...	...	...	...	9
...	...	...	1	7	...	...	...	...	...	...	105	126,408	37,051	422,893	1,204	353	4,028	...	...	...	...	10
...	...	3	6	100	...	10	1	5	1	15	801	1,818,654	661,213	63,197,711	2,270	825	78,899	...	5·498	...	0·158	11
...	...	...	...	5	...	...	...	...	...	...	27¼	40,815	13,502	822,542	1,498	495	30,185	...	...	...	...	12
...	...	...	...	6	...	...	...	...	...	...	259	530,919	193,693	20,545,934	2,050	748	79,328	...	...	...	...	13
...	...	...	...	18	...	...	...	...	...	...	333	1,051,045	276,041	31,628,557	3,156	829	94,981	...	...	...	...	14
...	...	...	...	7	...	...	...	...	...	...	30½	5,696	6,444	56,378	186	211	1,848	...	...	...	...	15
...	...	...	...	...	...	...	...	...	...	...	7½	6,184	3,269	16,278	825	436	2,170	...	...	...	...	16
...	5	...	1	55	...	...	...	...	...	...	841	1,793,792	595,169	72,204,225	2,014	708	85,855	...	...	...	...	17
...	4	..	...	46	...	...	...	1	...	1	737	1,702,375	532,042	58,567,989	2,310	722	79,468	...	...	...	...	18
...	5	1	...	18	(i)1	...	...	...	1	...	1,503¾	2,324,974	2,529,078	126,409,666	1,546	1,682	84,063	...	...	...	...	19
...	...	...	22	29	...	...	1	...	1	...	461	2,527,907	557,910	65,036,168	5,484	1,210	141,076	...	...	...	...	20
...	...	...	5	31	...	...	...	1	...	1	694¼	1,269,248	682,869	57,009,857	1,828	984	82,117	...	...	...	...	21
...	...	...	...	7	...	...	...	...	..	...	51	8,189	31,265	315,874	161	613	6,194	...	...	...	...	22
...	...	...	...	...	...	...	...	...	...	...	4¾	66,818	3,350	320,058	14,067	705	67,381	...	...	...	...	23
...	...	...	...	9	...	...	...	...	...	...	376	477,387	193,572	16,683,034	1,270	515	44,370	...	...	...	...	24
...	...	...	...	2	...	...	...	...	...	...	91	50,704	23,648	1,398,675	557	260	15,370	...	...	...	...	25
...	...	...	...	1	...	...	...	...	...	...	8	7,697	3,008	61,576	962	376	7,697	...	...	...	...	26
...	...	...	...	27	...	..	...	...	...	...	78	18,806	25,406	595,975	241	326	7,641	...	...	...	...	27
...	...	...	...	15	...	...	...	...	...	...	277	233,605	108,707	13,121,332	843	392	47,369	...	...	...	...	28
...	...	...	...	1	...	...	...	...	...	...	59	72,423	15,848	1,539,782	1,228	269	26,098	...	...	...	...	29
...	...	...	...	3	...	...	...	...	...	...	193	240,586	99,146	9,531,975	1,247	514	49,388	...	...	...	...	30
...	...	...	...	2	...	...	...	...	...	...	68	32,364	17,009	1,092,010	476	250	16,059	...	...	...	...	31
...	...	...	...	...	...	...	...	...	...	...	124	78,383	26,832	3,678,814	632	216	29,668	...	...	...	...	32
4	39	12	60	719	(i)1	10	3	15	4	25	14,285¾	24,002,785	12,864,966	1,104,269,723	1,680	901	77,299	0·042	0·417	0·001	0·009	
1	67	8	51	627	1	17	2	8	3	25	11,544¼	18,753,525	11,088,211	889,998,408	1,624	960	77,091	0·053	0·906	0·001	0·019	

(a) Includes Northern Bengal, Kaunia-Dharlia, Dacca, Assam-Behar, and Bengal Central Railways.
(b) Includes Cuddapah-Nellore, but excludes Pondicherry Railway.
(c) Includes Dhond-Manmad, Khámgaon, Amráoti, and Bhopal Itársi Railways.
(h) Includes Bareilly-Pilibhit State Railway.
(i) Not Passenger, but a cartman.

TABLE

ACCIDENTS to TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., on all RAILWAYS open for Traffic in INDIA and in
and the Number of RAILWAY

RAILWAYS.	1. Collisions between passenger trains, or parts of passenger trains.	2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line.	3. Collisions between goods trains, or parts of goods trains.	4. Collisions between light engines.	5. Passenger trains, or parts of passenger trains, leaving the rails.	6. Goods trains, or parts of goods trains, engines, &c., leaving the rails.	7. Trains or engines travelling in the wrong direction through points.	8. Trains running into stations or sidings at too high a speed.	9. Trains running over cattle on the line.	10. Trains running over obstructions on the line.	11. Trains running through gates at level-crossings.	12. The bursting of boilers of engines.	12(a.) The bursting of tubes, &c., of engines	13. The failure of machinery, springs, &c. of engines.	14. The failure of tyres.	15. The failure of wheels.	16. The failure of axles.	17. The failure of brake apparatus.	18. The failure of couplings.	19. The failure of tunnels, bridges, viaducts, culverts, &c.	20. Broken rails.	21. The flooding of portions of permanent-way.
In India	4	51	59	6	92	295	48	5	1,124	79	50	...	74	185	11	5	35	1	204	1	26	71
Per 1,000,000 train miles . .	0·09	1·11	1·29	0·13	2·01	6·44	1·05	0·11	24·55	1·72	1·11	...	1·62	4·04	0·24	0·11	0·76	0·02	4·46	0·02	0·57	1·55
In England (United Kingdom) .	31	42	16	...	49	9	2	23	116	47		1		4	767	1	281	1	3	2	244	8
Per 1,000,000 train miles . .	0·11	0·15	0·06	...	0·17	0·03	0·01	0·08	0·41	0·17		...		0·02	2·71	...	0·99	...	0·01	0·01	0·86	0·03

No. 5.

ENGLAND during the year 1887, distinguishing the different Classes of ACCIDENTS, the Number of PASSENGERS and OTHERS SERVANTS KILLED or INJURED thereby.

22. Slips in cuttings or embankments.	23. Fire in trains.	24. Fire at stations, or involving injury to bridges or viaducts.	25 Other accidents.	Total all Classes.	Number of Passengers and Others.		Number of Servants.		Total all Classes.		Mean miles of Railway open.	Number of Passengers carried.	Train mileage of all descriptions.	Passenger mileage.	Per 1,000 open miles. Passengers.		Total Passengers. Per million of Passengers.		Total Passengers. Per million of Train Miles.	
					Killed.	Injured.	Killed.	Injured.	Killed.	Injured.					Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
11	159	42	206	2,844	4	65	14	40	18	105	13,578	95,411,779	45,779,096	4,089,914,830	0·29	4·79	0·04	0·68	0·09	1·42
0·24	3·47	0·92	4·50	62·13							...	...	...	...	...	...	...	...	...	...
5	8	9	2	1,671	25	538	8	109	33	647	19,578	(a) 734,744,620	282,852,775	Not available	1·27	27·48	0·03	0·73	0·09	1·90
0·02	0·03	0·03	0·01	5·91	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

(a) Including holders of Season or Periodical Tickets.

Letter from the Consulting Engineer to Government of India for Railways, Calcutta, to Government of India, dated 28th January 1888.

I HAVE the honor to report, for the information of the Government of India, the result of the inquiry into the cause of an accident which occurred on the 26th instant, at mile 12, on the northern section of the Eastern Bengal State Railway.

No. 14 Down Goods of the 26th instant, consisting of one F class metre-gauge engine, 40 loaded goods wagons, and one brake-van, crossed over, against signals, a girder bridge during repairs, at a time when a rail had been taken up by the permanent-way inspector. The engine, tender, and five trucks fell from the top of the bridge to the ground, a distance of about 15 feet; the sixth wagon remained on the bridge but off the rails.

One of the permanent-way gangs on the bridge at the time was hurt, and died about an hour afterwards. The jack, fireman, and another of the permanent-way gangs working on the bridge were slightly hurt.

The damage to the engine was slight; two six-wheeled iron wagons were damaged beyond repair; two wooden and two six-wheeled iron wagons have their lower frames intact, but their bodies damaged beyond repair; all the wheels of the wagons are intact. A pair of 40 feet plate girders was slid forward and twisted beyond repair.

Description.

The bridge where the accident occurred consists of 16 spans of 40 feet plate girders resting on brick masonry piers. The rails over the bridge are carried on transverse wooden sleepers, resting on the top flanges of the girders, and attached to them by four hook-bolts in each sleeper. There are spaces of about 5 inches between the ends of the girders throughout the bridge, which had not been fitted up with timber to prevent the girders sliding forward in case of an accident of this kind.

The line is straight for several miles to the north of the bridge, and level for two miles in the same direction. The driver coming from Málánchi has a clear and unobstructed view for several miles.

Wooden signals kept at caution are placed at 1,100 feet on each side of the bridge, and two lamps at each signal, one on each side of the line, to show a green light at night to caution drivers to go slowly over the bridge.

Men with red and green flags are placed at the wooden signal-posts, to show red or green flag as the permanent-way inspector may order.

Also at 150 feet from the north abutment of the bridge, between the bridge and the wooden signal-post, is a lodge for the bridge watchman, who was also provided with red and green flags.

The station-masters at the stations on each side of the bridge had received orders to endorse on all line-clear massages that the speed over this bridge at mile 12 was to be 4 miles an hour, and this was endorsed on the line-clear message received at Málánchi station by the driver of No. 14 Down Goods of the 26th instant.

The first rail joint on the bridge from north abutment was 11 feet from the face of the ballast wall on No. 1 span; the second was 29 feet. At this point there was only one rail in, *viz.*, that on the east side; this was fish-plated, but not spiked. The west rail had not been put in. All the sleepers except two from the second joint were carried away by the accident. The two girders of No. 2 span from the north abutment were pushed forward off the top of No. 1 pier, and were supported on No. 2 pier, and against the side of No. 1 pier. The engine being derailed on No. 1 span, got on to the transverse sleepers of No. 2 span, and the sleepers being attached to the girders by four hook-bolts in each sleeper, the wheels of the engine caught the sleepers, and carried them, and with them the girders of 4 spans, until sufficient space had been gained by the accumulation of 5 inches (the space over piers between the ends of the girders of two contiguous spans) from each of the piers to allow of the north end of the girders of No. 2 span to drop off No. 1 pier.

Evidence.

Herbert De Garnier stated.—I am permanent-way inspector in charge of this section in which repairs to the bridge are being executed; have been in charge since October last; was formerly on the Dacca Section, and was transferred from there owing to illness; have been 4 years on the Eastern Bengal State Railway. I had passed No. 4 Down Goods of the 26th instant over the bridge about 11-30 A.M. The No. 14 Down Goods came at 12-45. I had two danger signals out. The flags are about 18 inches square, and have standards about 2 feet long. The danger signal flag nearest the bridge was about 150 feet, and the farthest one about 1,100 feet, from the north end of the bridge towards Málánchi.

The red flags were held by men, and I saw them at their posts; it is a straight line, and nothing to obstruct my view.

I had one 24 feet length of rail in on the east side, only fish-plated, not spiked. The 18 feet rails previously put in were sufficiently spiked to pass No. 4 Down Goods train at the speed of 4 miles an hour.

I was changing and re-spacing the timbers, and had 31 men working at the repairs.

I did not hear the train till the man with the danger signal called to me that the train was coming. I was working with my head down, and not looking in the direction of the coming train.

I jumped up; and held up my hands and yelled out. Some of the men jumped; others ran back along the girder to the abutment, and some got in between the girders. One of my gangmen was on the pier. I afterwards found him on the ground on the north side of first pier from the north abutment.

I gave orders to the two signal-men who were at the hut close to the bridge, to go off with their danger signal flags; this was when I saw the smoke of the engine about Málánchi. They had ample time to go to their posts before the train arrived. I did not order Dunnu, Khalassi, to hold up a red flag, nor did I see him.

I pulled up No. 4 Down Goods under exactly the same precautions.

The driver of No. 14 Down Goods did not whistle.

C. A. McRae stated.—I was the driver of No. 14 Down Goods on the 26th instant; have been 8½ years on this line, of which 7 have been driving. I have driven both mail and goods trains. At Málánchi station I was 50 minutes late. I left Málánchi at 12-20, and got to the bridge, mile 12, at 12-45; this was the time when I looked at my watch after the accident.

The station-master, Málánchi, gave the guard line-clear, which the guard handed to me. It was endorsed to go 4 miles an hour over bridge at mile 12.

The bridge where the accident occurred is about 4 miles from Málánchi.

On coming up to the wooden caution signal, I saw a green signal flag about 6 feet high on the east side of the line, *i.e.*, on my left hand coming from Málánchi; the signal was stuck in the ground close to the wooden caution signal.

Shortly after passing this caution signal, I saw a man with a red flag.

[Position noted and measured, and found to be 430 feet from the north abutment of the bridge.]

I was going about 7 to 8 miles an hour. I did not notice the red flag till almost close up to it. I saw the men working on the bridge. When I got on the bridge I was going about 3 miles an hour. My engine left the rail at the end of the second rails in the first span. There was no rail on my right-hand side. I am certain of the left or east rail being in.

I have crossed over this bridge 3 or 4 times since the permanent-way inspector began repairs. It was a cloudy day. Have never been stopped at this bridge, but have been stopped at others.

I shut off steam north of the caution signal, and on seeing the red flag, I whistled for brakes, put on the tender-brake myself, then my steam-brake, reversed my engine, and put on steam.

I was about 50 yards inside caution signal when I saw the red flag. A second red flag was about 50 yards from north of the bridge. I reversed my engine when about opposite this red flag. When I was at Atrai, No. 4 Down Goods was at the next station, Madhnagar, which is about 6 miles from Atrai. I left Atrai station at 10-37.

Alfred Duncan stated.—I was guard of No. 14 Down Goods on the 26th instant. Have been 8 months as guard on this line. Previous to joining this railway I was on the Darjeeling line for 16 months.

I was on the look-out all the way from Málánchi. I saw the wooden caution signal, but did not see a green flag or any flag near it.

I was looking out of the right-hand side of my brake-van. I saw a man quite close to the bridge with a red flag; he was about 85 yards from the bridge, and was coming from the bridge towards the train. The train was going about 4 miles an hour past the caution signal-post when my brake passed it. I put on my brake when the driver whistled.

I was about 40 feet inside caution signal-post when I heard the whistle, and when I saw the red flag.

I have been several times over this bridge since the permanent-way inspector began repairs. I did not see the men working on the bridge. I looked at my watch when I got out of my brake. The train had come to a standstill. My watch shewed between 44 and 45 minutes past 12.

Almost immediately after the whistle I felt a jerk; then looked out and saw the engine had gone over the bridge. It took me about half a minute to put on my brake. I had papers on my brake, as there is no arrangement in my brake-van to place my way-bills and other papers in. Taking off these papers caused delay in my putting on the brake.

The brake-vans are in my opinion too light to be of any use in stopping a heavy goods train like that I was guard of.

Heera Singh stated.—I have been watchman at this bridge (Bourah) for the past two months. I shew a red signal flag when ordered by the permanent-way inspector. The engine was at the distant house about a mile off when I put up my red flag. I received the order from the permanent-way inspector to shew a red flag about an hour before the arrival of the train. When the train was at Málánchi the permanent-way inspector told me to put up my red flag.

I saw the distant signal-man with a red flag standing between the rails, and when the train came up to him he crossed over to the west side of the line. The engine never whistled. The man Dunnu was not present with a red flag.

I ran towards the approaching train with my red flag up.

Awar Deen stated.—I was ordered to hold a red flag at the caution signal-post. I look after the lamps by night, and the flags by day. The lamps shew only a green light. I have got a hand signal lamp as well. I was called by the permanent-way inspector, I came to the bridge where the permanent-way inspector was at work; he told me to go and put up my red flag at the caution signal-post. I was standing between the rails with my red flag, and went to the west side when the train came up to me. The train was coming faster than usual and did not whistle. I have been in this post since the repairs to the bridge were commenced. I saw a flag stuck up between me and the house near the bridge.

Dunnu, Khalassi, stated.—I held a red flag midway between the distant signal and the hut near the bridge. I stood between the rails. I placed the red flag in the ground after the No. 4 Down Goods had passed. On arrival of the No. 14 Down Goods I rushed forward and held up the red flag. I saw the man at the caution signal-post, also Heera Singh, holding red flags.

Bal Kundi stated.—I am telegraph lineman. Was a passenger in the brake-van by the No. 14 Down Goods of the 26th instant; was looking out on the left-hand side of the brake-van. I saw a red flag beside the caution signal-post. I called to the guard that there was a red signal flag, and that it meant the train to stop. I saw this red flag from the gateman's hut at the level-crossing, which is about ¾ of a mile from the bridge.

The guard put on his brake, when I told him about the red flag.

The driver did not whistle.

The brake-van stopped about 80 yards inside the caution signal-post.

Shaik Nasib stated.—I was fireman of No. 14 Down Goods of the 26th instant, I saw a green hand signal flag tied to the caution signal-post, and saw a red signal flag at the house near the bridge. I noticed the red flag when about 200 feet inside the caution signal-post. I applied the tender-brake, and not the driver; the driver applied the steam-brake.

Mr. Fouracres, Assistant Locomotive Superintendent stated—that the driver of No. 14 Down Goods of the 26th instant, told him, on the evening of the 26th instant, that he saw the red flag at the caution signal-post, but could not stop his train in time.

Mr Chabrel, Executive Engineer in charge of Northern Section of the Eastern Bengal State Railway, stated.—Similar repairs to bridges in this section had been going on for the past three months under the same conditions as regards the distances of the fixed caution signals from the work, and of exhibiting red or green hand signal flags as occasion required.

Conclusion.

This accident was due to carelessness on the part of the driver in not keeping a proper look-out for signals.

He was evidently running at his usual speed till he got up to the caution signal-post; when he suddenly noticed the red flag at the caution signal-post, he shut off steam, applied his brakes, and reversed his engine, but too late to stop his train before reaching the bridge. The reversing lever of the engine, when examined, was back, and had been found in this state by the Assistant Locomotive Superintendent (Mr. Chase).

From the statements of the permanent-way inspector and his two signal-men, and also that of the telegraph lineman, it appears that the two danger signals were exhibited, one at 1,100 feet, the other about 200 feet from the north end of the bridge.

The driver stated that he saw a green flag stuck in the ground at the caution signal-post. A green flag at this point would be unnecessary, as the caution signal-post (its arm at 45°) served the same purpose, so that the driver's statement to Mr. Fouracres on the evening of the accident may be believed as the correct one, but he may not have noticed the red flag at the caution signal-post until he was close up to it, and this heavy train, going at even 8 miles an hour, could not be pulled up in 1,100 feet.

If the driver had been keeping a proper look-out, he would have noticed the red flag some time before coming up to it, and thus have sufficient length in which to bring his train to a halt before reaching the bridge.

The guard, if his statement is to be believed, is also to blame in not keeping a better look-out, knowing that the bridge was undergoing repairs, having passed over this bridge several times since the repairs commenced.

The statement of the guard is hardly reliable, and I believe he had his brake on before arriving at the caution signal-post as stated by the lineman, notwithstanding the guard's statement to the contrary. The guard brought prominently to my notice that the brake-vans on the northern section (metre-gauge) were much too light for

these heavy goods trains; in this case there was only one brake-van on a goods train of 40 loaded wagons.

This point should be inquired into.

The permanent-way inspector is to blame in not having his danger signals at the proper distance from his work, as laid down in Rule No. 277 of General Rules for Indian Railways, *viz.*, half a mile on a flatter grade than 1 in 250, or level, instead of which they were only 1,100 feet away from his work. Neither had he detonators placed on the line as required by the same rule.

The line at this place is straight for several miles, and level for a distance of two miles north of the bridge in the direction of Málánchi.

The wooden signal-posts which were placed at 1,100 feet instead of half a mile on each side of the bridge were fixed permanently at caution, the arm being at an angle of about 45 degrees, instead of which they should have been moveable and kept at danger, and only lowered to caution when the line over the bridge was ready for the passage of a train.

The statement of Dunnu, Khalassi, is not reliable.

It appears similar repairs to bridges on this length have been in progress for the last three months, and under the same conditions as regards the distances of signals from the work, and I presume without detonators being placed on the line, even at this short distance of 1,100 feet. As the operation of re-sleepering the bridge necessitated the removal of rails, and thus involved danger to trains, and as from Mr. Chabrel's statement similar repairs had been going on for three months, it appears that the conditions laid down in Rule No. 277 of the General Rules for Indian Railways, and the subsidiary rules framed by the Manager of the Eastern Bengal State Railway were not attended to.

Letter from the Consulting Engineer to Government of India for Railways, Central Division, to Government of India, dated 23rd June 1888.

In compliance with Public Works Department Circular No. IVR. of 24th April 1888, I have the honor to report the result of the inquiry into the causes of the serious accident to a Goods Train near Darekasa Station on the Bengal-Nágpur Railway on the night of 24th-25th March 1888, in which 24 Goods Wagons were greatly injured and a native brakesman was killed, and the permanent-way under the train was torn up.

In this case the No. 18 Up Goods train from Ráj Nándgaon to Nágpur, being a double train consisting of two engines and 51 goods vehicles, was suddenly wrecked when close to Darekasa Station, without any of the train staff being able to assign the cause.

The information prescribed in the above circular is attached.

Description.

The train was composed of—

Two Engines, small, F class, running chimney first.
19 Covered goods wagons loaded.
1 Brake-van in which the brakesman Nawab Ali was killed.
2 Timber Trucks empty.
28 Covered goods wagons loaded.
1 Brake-van loaded.

51 Total.

The thirty-third vehicle from the engines was fitted with screw brake gear but was not manned, and the brake was not in use on the occasion.

The first twenty-seven were all derailed. The first three were not much damaged; the following twenty-four were wrecked or greatly damaged. No damage was found done to wheels or axles. The draw bar of the eighteenth wagon from the engines was found broken with a bad flaw in it. The engines were not derailed and the second engine had its leading buffer casing broken.

The leading wagon was found 672 feet east of the Darekasa East Distant Signal.

The accident occurred on a descending gradient of 1 in 166·66 on a straight line. The permanent-way was in good order.

This gradient extends 4,200 feet backwards. Behind it is another of 1 in 300 for 1,800 feet, then 1,400 feet of level, and then a temporary diversion with gradients of 1 in 80 and curves of 800 feet radius. A plan and section of the line* are attached, and a sketch* showing the relative positions of the wrecked wagons and of the place where the broken buffer head was found.

Evidence.

Murphy, W., Driver.—I was driver of the above train and had charge of the front engine. Driver Dunjeebhoy being in charge of the 2nd engine. We left Bortaláo 5 minutes late owing to 2 engines taking water. I do not remember having crossed any diversion between Bortaláo and Darekasa. When near Darekasa driver of 2nd engine whistled for the signal, the signals were given; at this time we were running at about 8 miles an hour. I am prepared to take my oath that the speed was not greater than 8 miles per hour. I first put on my brake about a mile from scene of accident. The first intimation I received of the accident was through a sudden shock, the first shock was a violent shove forward, followed by a jerk towards the rear. I noticed that the fireman Peters fell down on the foot plate and then jumped off the engine. I did not leave the engine until after it had stopped.

In my opinion the accident occurred through parting of the train, my reasons for thinking so being that the two men who travelled in the middle brake-van informed me that immediately before the accident they heard a rumbling noise, and that Brakesman Nawabally, who was in the same compartment with these two men, left them and proceeded towards his brake compartment.

I felt nothing wrong with the road and nothing was damaged on my engine. The moon, at the time of the accident was obscured by clouds and the night was foggy.

My hand signal lamp glass was broken and small oil can was dinged by the accident. I was appointed as a driver on 17th of February 1888.

Dhunjeebhoy, Driver.—I was the driver of the second engine of the train in question.

We left Dongargarh at 10-5 P.M., arrived at Bortaláo at 11-5 P.M., left Bortaláo at 11-15 P.M., 4 minutes late, owing to the two engines having taken water. On our arrival at mileage 111, post 11, at 11-30 P.M., I whistled for the signal, both the signals were lowered for us to go into the station. I felt a sudden shock which threw me back, I happened to look behind and I saw the wagons were mounting each other, thus causing the 28 loaded wagons from the second engine to be derailed and telescope causing serious damage to the rolling-stock and permanent-way and also causing the death of Brakesman, Nawab Ali. The damage done to my engine was one tender buffer and coupling broken, and engine buffer casting broken, the coupling between the tender and first vehicle of the train was that broken probably causing both engines to separate themselves from the train. The volute spring casing of the front buffer of my engine was the one broken. The train consisted of 46 loaded, 2 empties, and 3 brakes, total 51 vehicles.

In the rear brake-van there was the Head Guard of the train and in the centre brake-van there was a Brakesman Nawab Ali and two other passengers, the brakesman got killed, and in the brake wagon which was loaded there was no one. From the time I was whistling till my engine came to a stand, the time occupied was only two minutes.

My engine moved about 15 to 20 yards after I first saw the wagons were mounting each other.

Lutchmon, Carriage Examiner.—I was in the same compartment with Francis. I was awake. I heard a great noise. The train mounted and I got out through the window. The hind portion of the body of my brake-van was severed from the under-frame and slipped down to the ground. I think I got out through the window. The train was running slowly. I do not know what was the cause of the accident. There was no one with Nawab Ali.

Raghoo Nursoo, Fireman.—I was the Augwallah (fireman) on 18 Up Goods on 24th instant with Driver Dhunjeebhoy. The driver shut off steam on the other side of the diversion. The driver whistled for the guard's brake, because it was on a slope.† When we arrived near the signal I felt a shock. My driver looked to see what was the matter and on looking out I found the wagons one on the other. I put on the brake after leaving the diversion. We were running slowly from the diversion up to the scene of the accident. The train pulled back and I fell forward. I fell on my face towards Darekasa in the direction of the engine.‡

I saw the rear portion of the train after passing the diversion. The line was all right. The driver's bottle and kettle fell in the direction of the tender. The front vehicle was separated from the engine about 5 yards. The tender buffer was bent and the engine buffer casing was broken. I cannot state the cause of accident.

Baily, L., Guard.—I was the Head Guard in charge of 18 Up Goods on 24th March, Dongargarh to Nágpur. My train consisted of 48 wagons and 3 brakes. Out of the 48 wagons 2 rail trucks were empty. I occupied the rear brake. Nawab Ali was my brakesman. He occupied a brake-van not a brake wagon. This brake-van, No. 3679, was the 20th vehicle from the rear engine. The 3rd brake was a brake wagon loaded, No. 321. This was the 33rd vehicle from the engine, and the rear brake which I occupied was No. 835. This was the 51st vehicle from the engine. My train was worked by two engines. Before starting from Dongargarh I examined the whole train and found that it was properly coupled up and that

* Not published in the Gazette.

† Down grade.

‡ This man contradicted himself as to how he was standing, and how he fell when the shock took place.

the bridle chains were secured. I left Dongargarh right time at 10-5 P.M. and arrived Bortaláo right time, *viz.*, 11-5 P.M. We left Bortaláo at 23-11. I exchanged the all right signal with the driver on passing the trailing points. There is a diversion between Bortaláo and Darekasa. We passed this diversion at a speed of 10 miles an hour. I put on my brake about 2 miles outside Darekasa, because there is an incline there. The driver whistled for signals about one mile outside Darekasa Station. They were lowered at once. I was standing on the left hand side of the brake at the door looking towards the engine. I felt a shock and I was thrown forward in the direction of the engine. From the time I felt a shock until the brake stopped. We ran about the length of this room at the time of the accident, the train was running slowly. On passing the diversion I could see that the whole train was intact. I am quite sure of this. Also I saw it on the 3,700 feet curve or 4,500 feet from scene of accident. I am quite certain that the train had not parted at this curve, because I could see the engine on the train length. After leaving the first curve I again saw the engine apparently connected with the train before the accident took place. I stood on the left-hand side of the brake on passing over the diversion and kept on that side up to the time of the accident. I cannot say how the accident took place.*

I was the sole occupant of the brake-van. I saw the train intact. I did not hear the driver whistle for brake.

Peters, J., Fireman.—I was the fireman on the front engine with driver Murphy. We left Bortaláo all right and crossed the diversion having shut off steam on the other side and put on the brake. The driver put on a little steam at the foot of the diversion and shut it off at the top where the brake was again applied. When about half mile off, we whistled for the distant signal. The signals were lowered at once, and I put on my brake harder and stood by it looking towards Darekasa until the shock threw me forward towards the boiler, I felt the engine being pulled back. The engine was just moving forward as I recovered myself, and on looking back I saw the wagons derailed.

The distance between tender of rear engine and first wagon was about 10 yards. I was stunned and think that the train derailed itself after the shock took place. The road was as usual. I don't know how the accident occurred. The last time I saw the rear of the train was before crossing the diversion. I cannot say whether the train parted. My engine was undamaged except that the draw-bar was slightly cracked. We were running very slowly when the accident took place. The oil cans fell in the direction of the engine tender when the accident took place.

Baboo Lall, Fitter.—I am a fitter who accompanied the material train and am employed in repairing bolsters of rail trucks. When the accident occurred the train was going at a moderate speed. I was in the passenger compartment of the rear brake and Ramkrishna Bhicaree was with me. I did not look out.

Francis, Train Inspector.—I was riding in the rear passenger compartment of the middle brake-van which was wrecked. I was sitting on the left-hand corner with my back towards the engine. I was asleep soon after I left Bortaláo. A bump on the head awoke me. I looked out towards the rear of the train and saw there was nothing wrong there. I then looked out of the window towards the front of the train, and all this time my brake was mounting up and twisting across the rails. The front portion in which was Nawab Ali was smashed by the wagon in rear mounting on it, whilst the hind portion of the body separated itself from the under-frame and slid off on the left of the truck clear off the rails, and I jumped out through the window. I had a slight bruise on my leg and arm.

Narain Rao, Permanent-way Inspector.—I saw nothing of the accident, but I reached the spot at 3-30 A.M. The road was torn up and 9 lengths of rails had to be replaced. The road was in good order. The up mixed train passed over it about 2½ hours before the accident took place.†

The road was in good order and had not been touched as conversion work had not been begun on it. It consisted of metre-gauge rails and wooden sleepers.

Evidences taken by Railway Police Inspector, W. Sargon.

Baily, L., Guard.—I left Dongargarh on the 24th of March at 10-5 P.M. with the No. 18 up goods; arrived at Bortaláo at 11-5; left again at 11-11. I had two drivers. Murphy was the trainman and Dhunjeebhoy, pilotman. The load consisted of 51 vehicles, *viz.*, three brake-vans, two empty and forty-six loaded. About four telegraph posts from Darekasa distant signal I felt a sudden shock and was thrown forward in my brake, the train was going at the speed of eight or ten miles an hour, when this occurred the train stopped at once. I went out to see what was the matter and found 28 vehicles derailed from the engines; the brake-van in which my brakesman was by name Nawab Ali was smashed up, and several wagons were on top of the brake-van, the man was inside at the time of the accident and was killed; the time the accident occurred was 11-32 P.M. I cannot say how it occurred. There was great damage done to the wagons and grains.

Petere, Francis, Train Inspector.—I was travelling with the No. 18 up goods on the night of the accident from Dongargarh. I was asleep in the spare compartment of the brake-van. Nawab Ali, brakesman, was in the same brake. I heard a crashing sound which woke me. I looked out of the window (being moon-light night) to see what was the matter. I saw the wagons on front mounting one on top of the other. On seeing this I jumped out. I cannot say what speed the train was going at the time the accident occurred near Darekasa distant signal. I don't know the cause of the accident. Brakesman by name Nawab Ali was killed in the accident. This man was in the same brake as myself, but in the guard's compartment; the

* Mr. Rooper is of opinion that the guard looking out from the left-hand side of his rear brake-van would not be able to see the distant signal until the front engine was 500 feet from it.

† When asked his opinion he stated that the train probably parted, that on the driver slowing down the rear portion of the train run into the front.

brake-van was smashed up and some wagons on top of it, a number of wagons were derailed and broken.

Murphy, W., Driver.—On the 24th March I was driver of engine No. 274 on 18 up goods. My engine was in front of another driver by name Dhunjeebhoy who was also with the train. I left Dongargarh right time, at Bortaláo I arrived to time, both engines took water. I left 6 minutes late owing to this; on nearing the distant signal of Darekasa I felt as if my engine was pushed forward, and suddenly drawn back; the engine stopped immediately, I and the other driver Dhunjeebhoy shut off steam about 2½ miles back from the spot where the accident occurred; I was going 8 miles an hour or less at the time. Twenty-eight wagons were derailed and severely damaged. A brakesman by name Nawab Ali was killed. There were some wagons on top of the brake in which Nawab Ali was killed. I cannot say how many wagons were on top. I don't know how the accident occurred.

Dhunjeebhoy Jamseljee, Driver.—I was driver on 18 up goods on 24th March. I left Dongargarh at 10-5 P.M., 46 loaded, 2 empty, and 3 brakes. The driver was Murphy. I left Bortaláo at 11-15 P. M.; on nearing the distant semaphore of Darekasa I felt a sudden shock which threw me back. I was going at the rate of 8 or 10 miles an hour. I had shut off steam about 2 miles back from the spot where the accident occurred, the train driver also shut off steam from about the same spot as myself. After receiving the shock I turned round to see what was the matter (being moon-light night). I could see the wagons mounting on the top of each other. The engines stopped at once as I and the other driver had shut off steam; 28 wagons from my engine were derailed and the brake-van in which brakesman Nawab Ali was, was smashed up and he was killed. This is what I discovered after the accident. I cannot say what was the cause of the accident; the time the accident occurred was 11-32 P. M.

Peters James, Fireman.—I was fireman to driver Murphy who was trainman of 18 up goods on the 24th of March; Dhunjeebhoy was pilot driver on 18 up goods as well. The train left Dongargarh at 10-5 P.M.; on nearing the distant semaphore of Darekasa I felt a shock which threw me forward; the engines stopped at once; the train was going at the rate of 10 miles an hour; both engines had shut off steam as it is down hill; both engines went through the diversion with steam shut off after getting out of the diverson. My driver gave the engine a little steam and shut off again. 28 wagons were derailed in the accident from the engine, a brakesman by name Nawab Ali was killed, and his brake was smashed up and several wagons were on top of it. I don't know how the accident occurred.

Finding of the Departmental Committee of Enquiry.

The evidence is conflicting.

We are of opinion that the train must have parted behind the 17th vehicle on account of the flawed leading drawbar of the 18th vehicle. The parting probably took place on the ascending grade of the diversion, and the rear portion on account of the falling grades must have acquired considerable velocity and run into the front portion, whose speed had been reduced to 8 or 10 miles an hour at the actual scene of the accident.

The extensive damage done was probably due to the awkward way in which the first wagons were derailed, causing the others to mount on or telescope into them.

(Sd.) W. V. CONSTABLE,
Deputy Agent.
„ C. M. DAVIES,
Loco. Supdt.
„ P. L. ROOPER,
Dist. Engr.
„ J. W. HARTLEY,
Traffic Supdt.

Conclusion of Inspecting Officer.

The evidence in this case is conflicting, and leaves the immediate cause of the accident in some doubt.

The view adopted by the officers of the line is that, while the train was passing over the diversion, the steam which was given to the leading engine at the bottom of the diversion and shut off again after getting across jerked the train and fractured the drawbar of the 18th vehicle which was afterwards found broken 235 feet back from the wreck with a bad flaw in the iron extending through half its sectional area; that the detached buffer head was carried from the diversion to this point attached to the next wagon by means of the bridle chain; that the engines and 17 wagons ran on ahead, while the remainder of the train retarded by the curves and grades of the diversion was left behind, while the leading engine was steaming out of the diver-

sion; and that on the leading portion of the train slowing down on approaching the station the rear portion ran into it and caused the derailment and wreck of the leading 17 vehicles and 7 of the following ones.

This is a consistent theory, but I think the weight of the evidence shows that, though the train was provided with sufficient total brake power, this was badly distributed. The total weight of the train was probably 390 tons, the weight of the 2 engines about 39 tons, and of the two brake-vans 12 tons, these being the 20th and the 51st or last vehicles. When the engine-brakes were put hard on near the distant signal, the great inertia of such a heavy train probably caused the derailment of one or more of the leading wagons, and when these became too far displaced to run any longer on the ballast they upset.

The difficulty is to account for the distance from the place where the broken buffer head was picked up to the place where the wagon it belonged to lay.

This is greater than would be accounted for by the shortening up of the length occupied by the wrecked wagons before the accident, added to the distance said to have been run by the engines after the first shock before coming to a stop. This would seem to have been underestimated.

The Head Guard states positively that he observed that the train had not parted either on the diversion or after it had cleared the diversion, and had got on to the descending gradients. It is true this man had an interest in showing that he was on the look-out and had not allowed such an occurrence as the parting of his train to escape his notice. It is also true that his evidence generally is somewhat vitiated by his statement that he saw the signals lowered while looking out of the left of his brake about a mile from the station. He could not have seen the signals on account of the curve extending from 5,865 to 5,876 chains. But his statement that the train had not parted after it got clear of the diversion where he could see its whole length from the left of his brake is confirmed by Dunjeebhoy, the driver of the second engine, who states he looked back and saw the brake-van lights at about half a mile or a distance which he estimated to be that of the train's length. To this it may be objected that he underestimated the distance, but it was within three days of being full-moon and he could scarcely have failed to notice the parting of the train had it occurred.

Before the Police he stated that it was a moon-light night. The statement of driver Murphy that the night was cloudy and foggy was not confirmed by the other witnesses. Driver Murphy also stated that the first shock was a violent shove forward followed by a jerk back. This would support the theory of collision. His evidence was taken on 31st March, the day after the departmental enquiry, in the Locomotive Superintendent's Office. He had probably heard of the theory as to the parting of the train. Driver Dunjeebhoy stated he was quite sure the first shock pulled his engine back, and was very clear in his evidence that the train did not part. His fireman Raghoo Nursoo confirms this in stating the train pulled his engine back and he fell forward on his face towards Darekasa.

Before the Police Inspector driver Dunjeebhoy stated he felt a sudden shock and was thrown *back*. This appears to conflict with his evidence before the Committee. Fireman Peters of the leading engine stated before the Police that the shock threw him *forward*, and gave the same evidence before the Committee stating that he felt his engine being pulled back. The damage to the rear draw-gear and to the forward buffer casing of the second engine is consistent with this view.

The evidence as to the way small articles on the engines fell at the moment of shock is of a very weak and inconclusive character. I think loose articles on the boiler inside the cab would be more likely to fall on the footplate (that is backwards) than anywhere else, no matter what the direction of the impulse throwing them down.

The fireman of the leading engine stated he put on his brake harder when near the distant signal, that is, just before the accident occurred.

I consider that this accident was caused by one or more of the leading vehicles of the train having been derailed by doubling up owing to the excessive weight of the train on a descending gradient having been too suddenly checked by the brakes of the engines. The Agent has since agreed to limit the loads of trains to 42 loaded or 52 empty. This is the limit on the Rajputana Railway, and its observance will, I think, obviate danger in future.

APPENDIX.

List showing the Damages done to Vehicles in the Darekasa Accident on 24th March.

Vehicles.		Nature of Damage.	Remarks.
Class.	No.		
Iron-covered Goods Wagon .	9219	Four axle guards bent, 4 axle boxes broken, 2 buffers bent, 2 volute springs broken, 2 guide plates broken, 2 volute spring washers broken, one underneath angle iron broken, middle bars bent, 2 flap door boards broken, 2 swing door frame pieces broken, one body angle iron broken, channel iron bent, door hinges bent.	
Ditto ditto .	589	Two pairs of wheels not in gauge, 4 bearing springs weak in camber, 2 axle guards broken, 2 axle guards bent, 4 axle boxes broken, both buffers broken, channel irons bent, 6 angle irons bent and broken, 4 iron plates torn, 4 flap door hinges bent, 2 head stock plates broken, brake lever broken, 6 flap door boards broken, 12 swing door frame pieces and 4 swing door boards broken, door hinges bent.	
Ditto ditto .	11524	One pair of wheels out of gauge, one buffer broken, one buffer bent, 4 axle guards bent, 4 bearing springs weak, 4 axle boxes broken, channel irons and middle bars bent, 5 body angle irons broken, 6 iron plates torn, 6 angle irons bent, head stock plates broken, door hinges bent.	
Ditto ditto .	562	Both buffers broken, 2 axle guards broken, 2 axle guards bent, 2 volute springs broken, 4 axle boxes broken, door hinges bent, 2 swing doors frame pieces damaged iron underframe bent, iron plates of body torn heavily, angle irons broken, head stock plate broken, floor plate damaged.	
Ditto ditto .	11532	Both buffers broken, 4 axle guards bent, 4 axle boxes broken, 2 angle irons bent, and 2 angle irons broken, 2 iron plates of body torn, middle bar slightly bent, swing doors frame broken, head stock bent, door hinges bent.	
Ditto ditto .	10379	Two buffers broken, 4 axle boxes broken, 2 axle guards bent, swing doors and flap door entirely damaged, middle bars and channel irons bent, head stock plate bent, 4 angle irons bent, 6 angle irons bent, 6 body iron plate torn and some plates bent, door hinges bent, floor plate damaged, both ends plates broken heavily and bulged in.	
Ditto ditto .	543	Two buffers broken, 3 axle boxes broken, one axle guard broken, 3 axle guards bent, 2 striking plates broken, brake lever bent, middle bars and channel irons bent, 3 iron plates of body torn, one head stock plate broken, flap doors and swing doors damaged, 4 angle irons bent and 4 angle irons broken, door hinges bent, brake lever rack broken, one end bulged in and plates damaged.	
Ditto ditto .	10409	Two pairs of wheels loose in axle, both buffers, 4 axle guards and axle boxes broken, 6 angle irons of body and roof broken, 4 iron plates of body and roof torn, one head stock plate broken, swing door frames and boards damaged, flap door hinges bent, brake lever rack broken, 2 bridle plates missing, middle bars and channel irons bent and damaged. Floor plate damaged.	
Ditto ditto .	615	Both buffers broken, 2 pairs of wheels not in gauge, 4 axle guards bent and broken, 4 axle boxes broken, middle bars and channel irons bent and damaged, head stock plates broken, 6 angle irons of body broken and remaining bent badly, swing doors damaged and missing, flap door hinges bent, 6 body iron plates torn and rest bent, flap door boards broken and missing, brake gear damaged, floor plates damaged, body iron work is entirely useless.	
Ditto ditto . .	10387	Both buffers broken, 2 pairs of wheels not in gauge, 4 axle gaurds bent and broken, 4 axle boxes broken, middle bars and channel irons bent and damaged, head stock plates broken, 6 angle irons of body broken and remaining bent badly, swing doors damaged and missing, flap door hinges bent, 6 body iron plates torn and rest bent, flap door boards broken and missing, brake gear damaged, floor plates damaged, body iron work is entirely useless.	

Vehicles.		Nature of Damage.	Remarks.
Class.	No.		
Iron-covered Goods Wagons.	10423	Both buffers broken, 4 axle guards bent, brake gear damaged, 4 axle boxes broken, swing doors damaged, flap door hinges bent, 4 beards broken, middle bars and channel irons damaged, head stock plate broken, one end entirely broken and bulged inside, body angle irons broken and plates torn, floor plates broken.	
Ditto ditto .	10400	Both buffers bent, 4 axle boxes broken, 4 axle guards broken, brake gear damaged, 2 swing door frames broken and one missing, flap door hinges bent and 2 boards broken, middle bars and channel irons bent and damaged, 4 angle irons broken, some bent, body iron plates torn badly, floor plates damaged, both ends bulged in.	
Ditto ditto .	10424	Wheels not in gauge, both buffers broken, axle guards and axle boxes broken, whole body broken into pieces, underframe very badly bent and damaged.	
Ditto ditto .	716	Both buffers and 2 axle guards bent, 2 axle guards and 4 axle boxes broken, middle bars and channel irons damaged, 2 head stock plates broken, 6 body angle irons broken, 6 iron plates torn and damaged, swing doors damaged, flap door hinges bent, brake gear damaged.	
Ditto ditto .	10416	Two pairs of wheels not in gauge, both buffers broken, 4 axle guards bent, 4 axle boxes broken, swing doors damaged, flap door hinges 2 boards broken, middle bars and channel irons bent and damaged, 6 angle irons broken, 4 angle irons bent, 6 iron plates torn and damaged, floor plate damaged, head stock plates broken, roof plates torn and both ends bulged in, and plates damaged.	
Wooden Lowsided Wagon .	6855	Both buffers broken, 4 axle boxes broken, 4 axle guards bent and damaged, whole body broken into pieces, and underframe bent and damaged.	
Iron Lowsided Wagon .	247	Both buffers broken, 4 axle boxes broken, 4 axle guards bent and damaged, whole body broken into pieces, and underframe very badly damaged.	
Ditto ditto .	259	One buffer bent and one buffer broken, 4 axle guards bent, 4 axle boxes broken, 8 iron stanchions broken, 4 T. iron broken, whole end flap badly damaged, side flaps bent and side flap hinges some bent and some broken, middle bars and channel irons bent.	
Brake-van . . .	3679	Both buffers and 4 axle boxes broken, 4 axle guards bent, whole body damaged into pieces, underframe bent and damaged, roof corrugated sheet damaged.	
Wooden-covered Goods Wagon	426	One buffer bent and one buffer broken, 4 axle guards bent, 4 axle boxes broken, one volute spring broken, brake gear damaged, 6 side and end pillars broken, 4 door hinges bent, 2 head stocks damaged, 2 rocker bars broken, 3 flap doors, 2 swing door boards and 7 new end casing boards broken, one new underneath cross piece broken, one cant rail broken, 8 side casing boards broken, 5 corrugated sheets damaged.	
Ditto ditto .	477	Both buffers bent, 2 axle boxes broken, 4 axle guards bent, 4 flap door hinges bent, 2 end pillars broken, one arch rail broken, one head stock and 2 bottom boards broken, corrugated roof sheets damaged, brake gear damaged, 2 flap door boards and 4 swing door boards broken.	
Ditto ditto .	507	Both buffers bent, 2 axle boxes broken, 4 axle guards bent, 4 door hinges bent, 2 arch rails, 4 end corner pillars, one head stock, 2 rocker bars and 5 end casing boards broken, roof corrugated sheets damaged, 2 flap door boards and 4 swing door boards damaged, brake gear damaged.	
Ditto ditto .	6807	Both buffers, 4 axle boxes and 4 axle guards broken, whole body damaged into pieces, roof corrugated sheets damaged, underframe bent and damaged, wheels not in gauge.	
Ditto ditto .	501	Both buffers, 4 axle boxes and 4 axle guards broken, whole body damaged into pieces, roof corrugated sheets damaged, underframe bent and damaged, wheels not in gauge.	
Ditto ditto .	502	Both buffers, 4 axle boxes and 4 axle guards broken, whole body damaged into pieces, roof corrugated sheets damaged, underframe bent and damaged, wheels not in gauge.	
Ditto ditto .	482	Both buffers, 4 axle boxes and 4 axle guards broken, whole body damaged into pieces, roof corrugated sheets damaged, underframe bent and damaged, wheels not in gauge.	

Vehicles.		Nature of Damage.	Remarks.
Class.	No.		
Wooden-covered Goods Wagon	410	Both buffers, 4 axle boxes and 4 axle guards broken, whole body damaged into pieces, roof corrugated sheets damaged, underframe bent and damaged, wheels not in gauge.	
Ditto ditto	398	Both buffers, 4 axle boxes and 4 axle guards broken, whole body damaged into pieces, roof corrugated sheets damaged, underframe bent and damaged, wheels not in gauge.	

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Summary for December, 1888.

The month of December usually witnesses the final retreat of the south-west humid winds of the south-west monsoon circulation from the Bay of Bengal and Arabian Sea, and the establishment of the north-east monsoon circulation over the whole Indian area, including India and the adjacent seas north of the Equator. Hence, during the first fortnight of the month, rain continues to fall under the same conditions as in November in Southern India, but is generally confined to Travancore and the most southerly districts of Madras and Mysore. The final important burst of rain frequently accompanies the march of a small cyclonic storm which usually forms in the south-west of the Bay, advances in a westerly direction across the south Coromandel Coast, and breaks up shortly afterwards under the obstructive action of the Palni and other hills of Southern India. If what are termed the north-east monsoon rains (but which are really the concluding rains of the retreating south-west monsoon circulation) terminate with a cyclonic storm accompanied by a heavy cyclonic burst of rainfall, it usually occurs in the second or third week of December. It will be seen from the following remarks that the mode and time of termination of the north-east monsoon rains of the present season were normal in character.

The conclusion of these rains in Southern India immediately precedes the establishment of conditions in Upper India which favour the occasional occurrence of cold-weather storms and rainfall in Northern India and of frequent snowfall in the Himalayan mountain region. During the first three weeks of the month weather is usually fine and clear in Northern and Central India, and temperature decreases rather rapidly (especially the night temperature in Upper India). The barometer usually oscillates somewhat rapidly through small amounts, the period of a complete rise and fall varying from two to five days. The periods of falling barometer are usually associated with a tendency to the formation of cloud, and of rising barometer with its dissipation. During the last week or ten days of the month there is, on the other hand, a marked tendency to disturbed weather in Upper India indicated by barometric movements on a larger scale and the formation of cloud; when this occurs a depression appears or forms in Upper India, and extends its influence eastwards and gives more or less rain. This weather forms the so-called "Christmas rains" of Upper India. When they occur, they are due to and accompany a feeble cyclonic depression or storm, and are usually followed by a succession of similar storms during the months of January and February. These cold-weather storms are of great economic importance, and form the most important feature of the weather of the last fortnight of December and the months of January and February. Their formation is by no means thoroughly understood as yet, but they appear to originate in the upper return current of the north-east monsoon circulation, and generally drift from west to east or in an opposite direction to the cyclonic storms of the rains. As they originate in the upper atmosphere and their action

is chiefly confined to the upper strata, (although they modify to some extent the air movement near the Earth's surface), it is much more difficult to forecast their occurrence, line of march, and general character, than it is to forecast the storms of the rains.

The preceding remarks give the normal weather conditions and features of the month in the Indian area. In the adjacent seas the south-west humid winds retreat down to the Equator (and are probably finally absorbed in the Doldrums) and are replaced by north-east winds, so that before the end of the month, north-east monsoon winds usually prevail over the whole of the Arabian Sea and Bay of Bengal.

The following gives a brief account of the chief features of the weather during the past month.

Frequent showers fell from the 1st to the 6th in the southern districts of Madras, including Madura, Tanjore, Trichinopoly, Coimbatore, South Arcot, and Chingleput, and in South Mysore and Travancore. They were as usual heaviest in the coast districts, where very favourable rain was received on the 3rd and 4th. For example, on the morning of the 4th, Negapatam registered 4 inches and Madura 2 inches, and on the morning of the 5th Madras recorded 4 inches.

Rain ceased to fall in this area on the 7th and an interval of fine weather succeeded until the 12th. During the whole period from the 1st to the 12th fine clear weather prevailed over the whole of Northern and Central India and the North Deccan. The observations of the 12th indicated the commencement of two disturbances. The first was a shallow depression which gave much cloud and modified the temperature conditions on the north-west frontier. It marched rapidly eastwards and lay over the Punjab Himalayas on the morning of the 14th. It gave snow on the higher hills and a few light showers in the north of the Punjab. Fine clear weather was re-established in Upper India on the afternoon of the 13th. The second disturbance was of much greater importance, as it developed into a cyclonic storm, which gave the final heavy burst of north-east monsoon rain of the present season to Southern India. The observations of the 12th shewed that a low-pressure area was forming to the north-east of Ceylon. It increased rapidly in intensity during the next two days and marched westwards, and on the morning of the 14th, the centre was a little to the east of Negapatam. It crossed the coast on the afternoon or evening of the 14th, and was a little to the south-east of Madura on the morning of the 15th. It was, however, then filling up rapidly, and it disappeared as a cyclonic circulation and storm during the day. It gave moderately heavy rain to the same districts that had received rain on the first six days of the month. Weather cleared up in Southern India on the 16th and 17th, and fine weather prevailed until the end of the month. A small depression formed over the Punjab Himalayas on the 20th, which accompanied moderate snowfall on the higher elevations. It filled up during the day. On the morning of the 21st a shallow depression overlay Beluchistan and Upper Sind. It marched rapidly eastwards and gave overcast skies and light showers in the North and East Punjab during the day. It apparently filled up on approaching or passing over the Punjab Himalayas on the 22nd. Anti-cyclonic conditions prevailed in Upper and Central India until the morning of the 29th when a very shallow depression formed in the north-west frontier between Mooltan and Quetta. It advanced eastwards and died out during the next 24 hours after having given some light showers of rain and snow at Quetta and in the North Punjab and adjacent hills.

It will thus be seen that whilst the weather conditions have been normal in Southern India and have given favourable rain, the weather in Upper and Central India has been marked by the prevalence of strongly marked anti-cyclonic conditions and by the absence of the usual Christmas rains. Three shallow depressions have passed eastwards across Upper India, two of them during the last ten days of the month, but they failed to develop and gave very little rain. They were hence abortive attempts at cold-weather storms, and as such their history is interesting and instructive.

The chief features of the meteorology of the past month may be summarized as follows:—

(1) General excess of pressure accompanying large and important local anomalies.

(2) Diminished temperature (more especially night temperature) in Northern India, and increased temperature in Southern India more especially in the west coast districts.

(3) Normal or decreased humidity in the plains and excessive dryness of the air at the hill-stations.

(4) The prevalence of unusually steady easterly winds in the west coast districts and the West Deccan and of northerly winds in Bengal.

The most important of these features is the first. The average pressure over the whole of India during the month was ·03″ above the normal. Relatively to this general condition, pressure was in moderate defect along the foot of the hills from Rawalpindi to Dhubri, and also in Bengal. The following table gives the anomalies at the chief stations in that area:—

Sealkot	—·050″	Burdwan	—·032″
Ludhiana	—·033	Dacca	—·035
Gorakhpur	—·027	Calcutta	—·028
Dhubri	—·043	Chittagong	—·023

The deficiency was as marked in the neighbouring hill districts. These anomalies hence shew that whilst pressure is at present relatively in defect over and near the hills in Northern India, the deficiency is most marked in the western and eastern districts and least marked in the central districts.

Pressure was also, relatively to the general state, in slight defect along the west coast. The following gives the local anomalies at four representative stations:—

Kurrachee	—·008″	Karwar	—·007″
Bombay	—·006	Cochin	—·007

Between these two areas of relatively deficient pressure lay an area of excessive pressure, stretching north and south between Upper Sind and the West Punjab to the South Deccan. The axis of this is defined by the following stations (the relative anomalies of which are added):—

Ajmere	+·065″	Poona	+·044″
Neemuch	+·057	Sholapur	+·042
Indore	+·051	Belgaum	+·032
Khandwa	+·047	Bangalore	+·023
Malegaon	+·041		

A small isolated area of excessive pressure overlay Jubbulpore (the anomaly of which for the month is +·037″) and Sutna (+·055″).

A reference to the weather reports of the two previous months show that the chief features of the pressure distribution of the month of December are similar to those of the two preceding months, the only difference being that they are more strongly marked. It is certain that these strongly marked pressure features will largely modify the distribution of rainfall during the next two months. So far as can be judged from the very imperfect investigations as yet made in this subject, they would appear to indicate the probability of more stormy weather than usual during the next two months in the Himalayan region (and perhaps the adjacent plain districts) and also perhaps less rainfall in Central India and the Central Provinces than usual.

One very remarkable feature during the past month has been the very great dryness of the air at the hill stations, where the average humidity was from 10 to 20 per cent. below the normal.

Rainfall of the month.—The preceding paragraphs have stated the conditions under which the rainfall of the month has occurred. The average rainfall of the month for the whole of India is little more than half of that of the month of November, and is very small in amount, as the month is the transition period from the south-west monsoon rains of Southern India to the cold-weather rains of Northern India. No rain fell during the month over by far the greater part of the country, including the whole of Northern and Central India and the Dec-

can (except some parts of the Punjab, North-Western Provinces and Khandesh). In the southern districts of the peninsula the rainfall of the month was normal or in moderate excess. Mysore and Bellary received their normal amounts, and the Carnatic an average of 4½ inches, or upwards of half an inch above the normal. Lower Burma and Malabar received a little rain, but less than half the small average of the month.

The following table shows the amount of rain and the difference from the average during the month of December 1888 in the twenty-one meteorological divisions into which India was divided by Mr. Blanford, so far as it is indicated by the comparatively small number of the Telegraphic returns of rainfall received from the observing stations.

DISTRICTS.	Number of stations.	Actual average rainfall.	Normal average rainfall in December.	Difference from the average in December 1888.
Punjab, West	7	0·17	0·74	—0·57
„ East	4	0	0·66	—0·66
North-Western Provinces, Trans-Gangetic	9	0·06	0·55	—0·49
North-Western Provinces, Cis-Gangetic	3	0	0·24	—0·24
Behar	2	0	0·19	—0·19
Northern Bengal	2	0	0·20	—0·20
Assam—Cachar	3	0	0·49	—0·49
Lower Bengal—Chutia Nagpur	7	0	0·29	—0·29
Orissa—Northern Circars	6	0	1·03	—1·03
Central Provinces, South	7	0	0·52	—0·52
Berar—Khandesh	2	0·21	0·70	—0·49
Rajputana, Central India, Saugor, and Nerbudda	8	0	0·37	—0·37
Sindh—Cutch	3	0	0·10	—0·10
Guzerat	3	0	0·05	—0·05
Konkan	4	0	0·35	—0·35
Deccan—Hyderabad	5	0	0·28	—0·28
Malabar	4	0·31	0·82	—0·51
Mysore—Bellary	4	1·58	1·50	+0·08
Carnatic	6	4·40	3·76	+0·64
Lower Burma	6	0·18	0·41	—0·23
Ceylon	2	4·38	6·52	—2·14

JOHN ELIOT,
Offg. Meteorological Reporter to the Government of India.

SIMLA,
The 9th January 1889.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the state of the Season and prospects of the Crops.

Madras.—*For week ending 12th January, 1889.*—Rainfall slight in southern districts, little or none elsewhere. More rain wanted in Ganjam, Vizagapatam, and Coimbatore. Standing crops generally good, but damaged by insects, disease or excessive rain in parts of South Arcot, Chingleput, Madura, and Tinnevelly; withering in Coimbatore. Pasture generally sufficient, except in parts of Salem and Coimbatore. Agricultural operations progressing. Prices still high in Ganjam, no material fluctuations elsewhere. General prospects

favourable, except in Ganjam and Coimbatore. Over 24,400 labourers on Rashikulya works, Ganjam.

Bombay.—*For week ending 16th January, 1889.*—Slight rain in parts of Shikarpur. Late crops in parts of Khandesh, Nasik, Ahmednagar, and Sholapore, and in one taluka of Poona, and two of Surat suffering for want of moisture. Cotton in parts of Bijapore and exotic cotton and wheat in parts of Dharwar injured by blight, *jowari* in two talukas of Belgaum by blight and unfavourable winds, and late crops generally in two taluks of Satara by blight and insects. Standing crops otherwise good, except wheat in Broach. Opium crop in Baroda good. Harvesting of late crops progressing in parts of Kaira, Khandesh, and Bijapore, and cotton-picking in parts of Guzerat and Kathiawar. Fodder scarce in parts of Broach, Nasik, Belgaum, and Kathiawar. Agricultural stock poor in one taluka of Belgaum, and in parts of Kathiawar. Drinking-water scarce in two talukas of Nasik.

Bengal.—*For week ending 15th January, 1889.*—Weather unseasonably warm during the last few days. Beneficial showers fell on the 13th and 14th instant in Behar, Chota Nagpore, and Central and Northern Bengal. Prospects of all cold-weather crops, including poppy and tobacco, are promising. *Boro* or spring rice is coming on well, sugarcane is being cut and pressed in some districts, and is generally a fair crop. The winter rice harvest is practically over, with an average outturn of from eight to ten annas in the majority of districts, about twelve annas in the districts of Chota Nagpore and in Backergunge, and almost sixteen annas in Dacca, Furreedpore, Mymensingh, Tipperah, and Noakholly. The Collector of Chumparun reports that prices are gradually rising, and that the pressure upon the labouring classes in the affected area is consequently on the increase.

North-Western Provinces and Oudh.—*For week ending 16th January, 1889.*—Weather is cloudy but no rain. Rain much needed. Irrigation continues. *Rabi* prospects fair. Poppy thriving. Sugarcane being pressed. Markets well supplied. Prices steadier. Condition of agricultural stock generally satisfactory.

Punjab.—*For week ending 16th January, 1889.*—Slight rain in Rawalpindi. Prices rising in Rawalpindi, stationary in all other districts. *Rabi* sowings completed. Watering of crops in progress in Lahore. Rain is urgently wanted throughout the province for the *rabi* crops. Crops reported to be suffering for want of rain in parts of Umballa, Amritsar, and Sialkot. No serious damage has yet been done, but if rain holds off much longer large areas will be injured. Stock cattle healthy. Pasturage or fodder sufficient, except in Hissar, Dera Ismail Khan and in parts of Mooltan, Rawalpindi and Sialkot.

Central Provinces.—*For week ending 16th January, 1889.*—Weather clear. Rain required in northern and eastern districts for winter crops. Linseed injured by insects in Bilaspur. Cattle in fair condition. Prices rising in northern districts.

Burma.—*For week ending 12th January, 1889.*—No rainfall during last week. Crop prospects are good except in parts of Prome and Thayetmyo. The price of paddy has fallen in Akyab, Sandoway, Thôngwa, Amherst, Toungoo, Tavoy, Pakôkku, and Minbu, and risen slightly in Henzada.

Assam.—*For week ending 16th January, 1889.*—Weather seasonable. Slight rain in Assam Valley districts, Sylhet and Garo Hills. Reaping of winter rice almost over; gathering of pulses and mustard commenced in some districts. State of other crops generally good.

Mysore and Coorg.—*For week ending 16th January, 1889.*—Slight rain in parts of Mysore. Crops in good condition. Outturn of crops harvested fair. Water-supply deficient in one taluk of the Mysore district. Prices risen somewhat in the Tumkur district.

In Coorg the weather is favourable for harvesting paddy and the coffee crop.

Berar and Hyderabad.—*For week ending 16th January, 1889.*—In Berar picking of cotton and harvesting of other *kharif* crops still in progress in some parts; outturn of cotton estimated from 12 to 14 annas, *jowari* from 10 to 12 annas. *Rabi* crops promise well. Wheat in ear, linseed in flower, and gram in pod. Cattle healthy. Fodder insufficient in some districts. Prices, same as last week.

No rain during week at Hyderabad. *Rabi* crops thriving. Sowing of *tabi* continues. Scarcity of fodder still felt. Prices stationary.

Central India.—*For week ending 16th January, 1889.*—Bhopawar reports crops suffering from want of winter rain. Report regarding agricultural stock and prospects in Neemuch somewhat better than last week.

Rajputana.—*For week ending 16th January, 1889.*—Agricultural operations satisfactory. Standing crops thriving. Agricultural stock good. Pasturage or fodder sufficient except in Kherwara, Meywar, and parts of Marwar. Prices steady generally.

Nepal.—*For week ending 10th January, 1889.*—No rain. Weather dry; strong winds. Rain needed. Prospects of the crops fair in the valley.

E. C. BUCK,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

LEVY OF FEES AND TRAVELLING ALLOWANCE FOR THE ATTENDANCE OF REGISTRARS OF BIRTHS AND DEATHS UNDER ACT VI OF 1886 AT PRIVATE RESIDENCES.

No. $\frac{\text{I.}}{36-48.}$

Extract from the Proceedings of the Government of India in the Home Department (Judicial), under date, Calcutta, the 17th January 1889.

READ again :—

Home Department Notification No. 1173, dated 19th July 1888, promulgating rules framed under sections 26, 28 and 36 of the Births, Deaths and Marriages Registration Act, VI of 1886.

Read also :—

Letter from the Government of Madras, No. 903, dated the 15th September 1888.

RESOLUTION.

With its letter dated the 15th September last, cited in the preamble to this Resolution, the Government of Madras forwards a copy of a general order of that Government, in paragraph 11 of which it is suggested that, in cases in which a person is unable to attend at the office of the District Registrar and requires his presence at his private residence for the purposes of section 22 of the Births, Deaths and Marriages Registration Act, VI of 1886, the same fees should be charged for such attendance as are levied under section 78 of the Indian Registration Act, 1877. The Governor General in Council observes that, for the purpose of registering births and deaths, Act VI of 1886 contemplates the attendance of parties at a Registrar's Office. If, however, he is requested to attend at a private

residence, His Excellency in Council sees no objection to his doing so if he thinks that course necessary, on payment of a fee for such attendance and of such travelling allowances as may be prescribed under section 78 of the Indian Registration Act, 1877, for similar attendances under that Act. His Excellency in Council is accordingly pleased to direct that a fee of Rs. 10 shall be charged for every attendance at a private residence. In rule 20 of the rules promulgated by Home Department Notification No. 1173, dated the 19th July 1888, it is provided that a register (in the prescribed form) is to be kept of all fees realised under those rules, and that the fees should be credited to Government. The fees referred to in this Resolution should be treated in the same way, but the travelling allowances may be appropriated by the Registrar, who will receive no travelling allowance from Government.

ORDER.—Ordered that this Resolution be communicated to Local Governments and Administrations, to the Foreign Department and to the Department of Finance and Commerce, for information.

Ordered also that it be published in the Supplement to the *Gazette of India.*

(True Extract.)

A. P. MACDONNELL,

Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

Comparative Statement of the Net Indian Sea and Land Customs Revenue (excluding Salt Revenue) for the first nine months of the official year 1888-89, and of the seventeen preceding years.

(IN THOUSANDS OF RUPEES.)

YEAR.	FOR THE NINE MONTHS, APRIL TO DECEMBER.																											YEAR.
	BENGAL.				BOMBAY.				SINDH.				MADRAS.				BURMA.				TOTAL BRITISH INDIA.						
	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	Total Import Revenue.	Export Revenue.	Total Revenue.		
1871-72	7,65	55,99	16,59	80,23	5,00	33,67	3,10	41,77	93	93	1,38	3,24	2,66	8,92	9,93	21,51	1,17	3,16	12,78	17,11	17,41	1,02,67	1,20,08	43,78	1,63,86		1871-72
1872-73	9,08	52,55	18,12	79,75	3,93	31,83	2,59	38,35	81	92	1,62	3,35	2,88	8,68	7,96	19,52	2,19	3,54	22,31	28,04	18,89	97,52	1,16,41	53,60	1,69,01		1872-73
1873-74	7,79	51,64	14,08	73,51	4,51	34,03	2,64	41,18	90	77	90	2,57	2,70	10,24	9,87	22,81	2,38	3,46	16,41	22,25	18,28	1,00,14	1,18,42	43,90	1,62,32		1873-74
1874-75	8,85	58,68	11,14	78,67	4,97	34,99	3,01	42,97	86	63	1,10	2,59	2,71	10,17	9,64	22,52	2,92	5,10	11,22	19,24	20,31	1,09,57	1,29,88	36,11	1,65,99		1874-75
1875-76	9,37	57,45	11,65	78,47	4,95	30,55	3,77	39,27	97	79	1,02	2,78	3,15	10,41	8,60	22,16	2,87	3,67	19,35	25,89	21,31	1,02,87	1,24,18	44,39	1,68,57		1875-76
1876-77	9,65	49,49	10,93	70,07	6,18	31,26	83	38,27	1,16	58	20	1,94	4,11	9,06	5,63	18,80	3,14	3,80	13,59	20,53	24,24	94,19	1,18,43	31,18	1,49,61		1876-77
1877-78	10,71	59,44	13,04	83,19	6,31	35,95	77	43,03	1,49	70	32	2,51	4,06	6,58	1,54	12,18	3,62	4,60	10,17	18,39	26,19	1,07,27	1,33,46	25,84	1,59,30		1877-78
1878-79	9,68	49,72	11,62	71,02	6,28	33,26	1,54	41,08	1,42	44	19	2,05	4,03	6,81	3,39	14,23	4,92	5,07	15,33	25,32	26,33	95,30	1,21,63	32,07	1,53,70		1878-79
1879-80	9,04	46,91	7,68	63,63	7,04	28,75	1,46	37,25	2,40	55	19	3,14	3,90	6,93	5,28	16,11	5,07	4,91	18,00	27,98	27,45	88,05	1,15,50	32,61	1,48,11		1879-80
1880-81	9,73	45,62	9,27	64,62	6,36	40,98	1,77	49,11	3,39	86	18	4,43	3,92	7,99	5,89	17,80	3,51	5,94	21,87	31,32	26,91	1,01,39	1,28,30	38,98	1,67,28		1880-81
1881-82	9,61	40,83	11,24	61,68	7,43	35,08	1,21	43,72	2,83	97	26	4,06	3,66	7,24	3,63	14,53	5,10	5,87	25,38	36,35	28,63	89,99	1,18,62	41,72	1,60,34		1881-82
1882-83	10,40	11	11,91	22,42	7,36	−1,04*	1,15	7,47	2,59	3	44	3,06	4,04	2	2,88	6,94	5,73	6	30,23	36,02	30,12	—82*	29,30	46,61	75,91		1882-83
1883-84	10,45	22	12,98	23,65	7,96	41	1,08	9,45	2,64	4	38	3,06	3,73	7	3,88	7,68	5,77	11	21,97	27,85	30,55	85	31,40	40,29	71,69		1883-84
1884-85	9,13	26	8,16	17,55	7,70	33	1,39	9,42	2,87	5	43	3,35	3,57	4	3,78	7,39	5,67	4	16,07	21,78	28,94	72	29,66	29,83	59,49		1884-85
1885-86	9,73	22	10,08	20,03	8,90	40	88	10,18	3,17	5	59	3,81	3,65	8	2,72	6,45	4,65	4	25,40	30,09	30,10	79	30,89	39,67	70,56		1885-86
1886-87	9,79	37	8,08	18,24	9,00	42	1,05	10,47	3,82	9	70	4,61	4,64	13	3,96	8,73	6,42	9	21,86	28,37	33,67	1,10	34,77	35,65	70,42		1886-87
1887-88	9,52	38	10,72	20,62	10,63	40	1,38	12,41	3,61	6	59	4,26	7,48	6	3,26	10,80	6,67	2	22,14	28,83	37,91	92	38,83	38,09	76,92		1887-88
1888-89	11,04	4,85	10,63	26,52	10,88	3,04	1,10	15,02	3,83	65	33	4,81	7,74	71	3,74	12,19	6,32	77	14,91	22,00	39,81	10,02	49,83	30,71	80,54		1888-89

* The amount refunded is greater than the duty collected.

DEPARTMENT OF FINANCE AND COMMERCE,
STATISTICAL BRANCH;
Calcutta, 15th January, 1889.

A. U. FANSHAWE,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

No. XXXVIII OF 1888-89.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	Railways.	Total mean length open.	Receipts for week ending 24th December, 1887. Total.	Receipts for week ending 24th December, 1887. Per mile open.	Total mean length open.	Receipts for week ending 22nd December, 1888. Total.	Receipts for week ending 22nd December, 1888. Per mile open.	Total Receipts from 1st April to 24th December, 1887. Total.	Total Receipts from 1st April to 24th December, 1887. Per mile open per week.	Total Receipts from 1st April to 22nd December, 1888. Total.	Total Receipts from 1st April to 22nd December, 1888. Per mile open per week.	Total Increase in 1888-89.	Total Decrease in 1888-89.
	State Lines worked by Companies.		R	R		R	R	R	R	R	R	R	R
Last 9 days of Dec., 1888	East Indian	1,514	10,13,389	669	1,514	10,50,893	694	3,24,53,693	564	3,10,66,880	540	...	13,86,813
29th Dec., 1888	Rajputana-Malwa (a)	1,664	3,91,529	235	1,664	3,96,000	238	1,14,55,083	180	1,30,15,008	206	15,59,925	...
Last 9 days of Dec., 1888	Sindia	75	8,902	119	75	6,276	84	3,25,624	115	2,55,195	90	...	70,429
Ditto	Patna-Gya	57	8,490	148	57	8,027	140	3,70,266	170	3,55,968	164	...	14,298
Ditto	Bengal-Nagpur (b)	186	30,231	163	225	53,395	237	9,18,136	129	10,7[illegible],784	150	1,54,648	...
Ditto	Dildarnagar-Ghazipur	12	1,027	86	12	1,158	97	34,419	75	33,347	73	...	1,072
29th Dec., 1888	Mysore	140	9,575	69	140	11,397	82	3,77,031	71	4,37,750	82	60,119	...
29th ditto	Southern Mahratta (c)	850	54,451	64	854	64,278	75	23,40,770	85	28,40,249	87	4,99,532	...
22nd ditto	Indian Midland	42	3,012	72	136	16,134	119	1,20,075	75	4,76,026	92	3,55,951	...
22nd ditto	Cuddapah-Nellore	83	3,888	47	83	3,939	47	(d)38,698	32	1,79,441	57	1,40,743	...
Last 9 days of Dec., 1888	Bareilly-Pilibhit	36	2,552	71	36	2,304	64	63,912	47	62,977	46	...	935
22nd Dec., 1888	Lucknow-Sitapur-Sihramau	105	4,807	46	105	5,814	55	1,46,428	37	1,83,981	46	37,553	...
	Total	4,764	15,31,853	322	4,901	16,19,615	330	4,86,44,682	278	4,99,79,606	270	13,34,924	...
	State Lines worked by Government.												
Last 9 days of Dec., 1888	North-Western (e)	2,433	4,77,690	196	2,415	5,44,170	225	1,49,85,198	176	1,85,52,778	202	35,67,580	...
22nd Dec., 1888	Wardha Coal	45	15,615	347	45	18,961	421	4,85,244	282	5,86,109	343	100,865	...
22nd ditto	Bengal Central	125	12,159	97	125	12,280	98	4,91,417	103	5,24,735	110	33,318	...
22nd ditto	Eastern Bengal Railways (f)	645	2,15,018	333	673	2,47,900	368	70,98,412	290	78,47,615	307	7,49,203	...
Last 9 days of Dec., 1888	Nalhati	27	1,635	60	27	1,880	69	64,386	62	72,407	70	8,021	...
Ditto	Tirhoot	259	35,522	137	273	28,337	104	12,31,459	129	11,76,790	118	...	54,669
22nd Dec., 1888	Burma	333	45,588	137	441	51,019	116	20,70,265	164	21,29,708	143	59,443	...
29th ditto	Jorhat	28	1,032	37	31	1,658	54	39,993	38	45,786	43	5,793	...
22nd ditto	Cherra-Companyganj	7	177	24	7	227	30	9,542	33	6,084	21	...	3,458
	Total	3,902	8,04,436	206	4,037	9,06,432	223	2,64,75,916	188	3,09,42,012	205	44,66,096	...
	Lines worked by Guaranteed Companies.												
29th Dec., 1888	Madras	831	1,76,711	213	840	1,86,273	222	59,82,401	189	61,76,238	193	1,93,837	...
22nd ditto	South Indian	654	99,990	153	654	1,31,347	201	37,31,574	149	40,44,528	163	3,12,954	...
22nd ditto	Great Indian Peninsula	1,504	7,05,945	470	1,504	9,16,065	609	2,80,10,707	488	2,91,47,794	511	11,37,087	...
29th ditto	Bombay, Baroda and Central India	461	2,43,956	529	461	2,69,000	584	86,29,202	489	88,31,046	504	2,01,844	...
Last 9 days of Dec., 1888.	Oudh and Rohilkhand	693	1,55,787	225	693	1,42,201	205	46,83,826	179	48,83,679	186	1,99,853	...
	Total	4,143	13,82,389	334	4,152	16,44,886	396	5,10,37,710	322	5,30,83,285	337	20,45,575	...
GRAND TOTAL (GUARANTEED AND STATE)		12,809	37,18,678	290	13,090	41,70,933	311	12,61,58,308	266	13,40,04,903	271	78,46,595	...
GROSS ESTIMATED EXPENSES		...	...	...	...	...	...	6,56,74,554	139	7,24,82,277	147	...	...
NET RECEIPTS		...	...	...	...	...	...	6,04,83,754	127	6,15,22,626	124	10,38,872	...
	Assisted Companies.												
Last 9 days of Dec., 1888.	Bengal and North-Western	376	33,888	90	376	37,780	100	14,41,764	100	16,35,674	114	1,93,910	...
Ditto	Tarakeshwar	22	3,873	174	22	4,180	188	1,88,961	224	1,95,037	231	6,076	...
Ditto	Rohilkhand-Kumaun	67	5,916	88	67	4,146	62	2,43,101	95	2,63,226	103	20,125	...
22nd Dec., 1888	Dibru-Sadiya	78	6,991	90	78	7,883	101	3,05,941	102	3,21,970	109	16,029	...
	Total	543	50,668	93	543	53,989	99	21,79,767	105	24,15,907	117	2,36,140	...
	Native States.												
Last 9 days of Dec., 1888.	The Nizam's Guaranteed Company	208	34,213	164	310	38,384	124	11,49,821	144	12,27,236	110	77,415	...
29th Dec., 1888	The Gaekwar's	59	2,986	51	59	2,960	50	1,13,556	50	97,030	43	...	16,526
29th ditto	The Gaekwar's Mehsana-Vadnagar	21	701	33	27	750	28	26,697	33	31,737	39	5,040	...
22nd ditto	Bhavnagar-Gondal-Junagarh-Porbandar	103	19,845	103	209	23,367	112	7,11,715	96	7,45,672	98	33,957	...
Last 9 days of Dec., 1888.	Morvi	68	1,998	29	68	2,747	40	1,02,432	40	1,24,001	48	21,569	...
29th Dec., 1888	Jodhpore	124	7,762	63	124	7,100	57	2,46,401	52	2,48,029	53	1,628	...
	Total	673	67,505	100	797	75,308	94	23,50,622	91	24,73,705	85	1,23,083	...

(a) Includes the Cawnpore-Achnera State Railway.
(b) Includes the Katni-Umaria State Railway.
(c) Includes the Bellary-Kistna State Railway.
(d) Total receipts from 15th September to 24th December, 1887.
(e) Includes the Amritsar-Pathankot and Rajpura-Patiala State Railways.
(f) Includes the Northern Bengal, Dacca, Kaunia-Dharlla and Assam-Behar State Railways.

M. C. BRACKENBURY, *Major, R.E.*,
Under-Secretary.

CALCUTTA,
The 17th January, 1889.

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The Gazette of India.

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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT No. 4.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Calcutta, the 24th January, 1889.

No. 117.—The boundaries of the Myingyan Cantonment having been defined and approved by the Governor-General in Council, the following definition of them is published for information:—

No. 1 boundary pillar will be situated at the south-east corner of the cantonment about 885 feet east of the present military cemetery.

Bearing N. E. to Pagoda on hill north of Natogee . . . . . 60° 18′

Bearing S. E. to peck of Toungtha hill . . . . . 159° 20′

Bearing S. W. to spire of large Pagoda near Deputy Commissioner's temporary Court-house . . 241° 15′

Bearing S. W. W. to spire of old Treasury Pagoda . . . 263° 37′ 30″

Boundary Pillar.	DESCRIPTION.	Forward bearings from M.N.	Direct horizontal distance in feet.
1 to 2	From pillar No. 1 the boundary runs in a Northerly direction .	352° 0′	2,220
2 to 3	From pillar No. 2 the boundary runs in a Westerly direction .	261° 0′	4,688
3 to 4	From pillar No. 3 the boundary runs in a North-Westerly direction	325° 0′	5,134
4 to 5	From pillar No. 4, which is situated on the East bank of River Irrawaddy, the boundary runs in a Southerly direction along the East (left) bank of the River Irrawaddy	172° 0′	4,609
5 to 6	From pillar No. 5, which is situated on the East bank of River Irrawaddy, the boundary runs in a South-Easterly direction, along the left bank of the River Irrawaddy. Pillar No. 5 bearing to old Treasury Pagoda 123° 10′	159° 0′	4,114
6 to 7	From pillar No. 6, the boundary runs in a North-Easterly direction. Pillar No. 6 is situated on the East (left) bank of the River Irrawaddy at a distance of 520 feet from the North-West corner of the Circuit-house. Bearing to old Treasury Pagoda 30° 52′	65° 0′	6,075
	Area of proposed Cantonment 558½ acres.		

ESTABLISHMENTS.

The 24th January, 1889.

No. 61.—With reference to Home Department Notification No. 459, dated the 5th December, 1888, the services of Mr. P. H.

O'Brien, are replaced at the disposal of the Government of Bengal.

MEDICAL.

The 25th January, 1889.

No. 51.—The services of Surgeon-Major G. Bomford, M.D., are replaced at the disposal of the Military Department, with effect from the 21st instant.

POLICE.

The 21st January, 1889.

No. 27.—Under Section 3 of Act VIII of 1870 (An Act for the Prevention of the Murder of Female Infants), the Governor-General in Council is pleased to confirm the following rules drawn up by the Government of Bombay under the provisions of Section 2 of that Act for the regulation and limitation of marriage expenses among the Lewa Kunbis of the Kaira District.

These rules shall come into force on the 1st February, 1889, and shall apply to the Lewa Kunbis, in all villages of the Kaira District—

Rules.

The following shall be the scale of expenses to be incurred for the celebration of marriages and any ceremony and custom connected therewith, and no other payment of any description shall be made or received :—

I.—The "Parthan" or dowry paid by the father or guardian of the bride shall not be more than from R1 to R251.

This shall include—

(1) The "Chandlo" (the payment the acceptance of which signifies completion of the betrothal) ;

(2) The "Was-ant" or deposit on behalf of the bride ;

but shall not include payments on account of "Abab" or miscellaneous perquisites.

II.—These ("Abab") payments shall be restricted as follows, *viz.* :—

R1 to R14-8 by the father of the bride and R1 to R30-8 by the father of the bridegroom.

III.—The "Ján" or marriage party and expenses thereof shall be restricted to the following :—

The said party shall not exceed 100 persons and 10 carriages and not more than three dinners and two morning meals shall be provided. For the entire period of the halt the allowance of grain for horses and bullocks shall not exceed 10 lb for each of the former and 7½ lb for each of the latter.

Only sons-in-law shall be entitled to presents on this occasion, and such presents shall not exceed R2 to each person.

IV.—The cost of the marriage feast to the members of the bride's family shall not exceed R.25.

V.—On the occasion of the first visit of the bride to her husband's house the expenditure shall be restricted as follows :—

(1) R1 to R11 on account of "Kothla" (money presented in a small bag or purse.)

(2) R1 to R3 in all as "Dakshina" (gifts) to the bride's attendants.

(3) Not exceeding R3 for oil, spices and supári (betel-nuts) for the use of the bride.

VI.—On the occasion of the second visit of the bride to her husband's house presents may be sent not exceeding R3 in value and the "Dakshina" (gifts) to the bride's attendants shall not exceed R1-8.

VII.—On the occasion of the first visit to the bride's house the presents or "Chállá" may be as follows :—

To the bridegroom, from R1 to R15.

To the bridegroom's father, mother, sister, grandfather, and grandmother, from R1 to R5 each.

VIII.—On the marriage of the first daughter the expenditure shall not exceed—

R1 to R75 for "Mámeroo" (or marriage present) ;

R1 to R25 for "Chuda" and "Panetar" or bangle, &c., for the bride ;

and on the marriage of any other child the expenditure shall not exceed R10 on all accounts.

IX.—On the occasion of the death of the bridegroom's father, mother, grandfather, or grandmother, or of the bride's father or mother, the claims on the bride's family shall be limited to—

R1 to R11 on account of both "Paghdi Shela" and "Báras" (condolatory presents of a turban and cloth, &c.,) and R1 for "Kogla" (present on the occasion of a condolatory visit.)

X.—On the occasion of the husband's death the amount to be given on account of "Poth" and "Chhábdi" (mourning dress, &c.), shall not exceed R2 and R3 respectively.

XI.—On account of "Chithi" (mourning notes sent on the occasion of a death to the women of the family) the expenditure shall not exceed R1 to each individual or R75 in all.

XII.—Nothing in the above rules shall prevent the acceptance of customary presents of sweetmeats, &c., on the usual occasions, or of such assistance or allowance as the bride's father may wish to give or make when his daughter and her husband set up house for themselves ; provided that such gifts shall not be claimable under any pretext, and that they shall not be used by, or applied for, the use or benefit of the bridegroom's father.

ECCLESIASTICAL.

The 25th January, 1889.

No. 22.—Her Majesty's Secretary of State has permitted the Reverend J. W. Adams, V.C., a Senior Chaplain on the Bengal Ecclesiastical Establishment, to retire from the service, with effect from the 25th February, 1889.

No. 24.—The services of the Reverend G. W. Manson, Chaplain, Church of Scotland, are placed at the disposal of the Government of the North-Western Provinces and Oudh, with effect from the date of his return from privilege leave.

No. 28.—Her Majesty's Secretary of State has permitted the Reverend G. G. Gillan, the Senior Chaplain, Church of Scotland, Bengal, to retire from the service, with effect from the 19th January, 1889.

No. 30.—The Reverend J. Lillie, Officiating Senior Chaplain, Church of Scotland, is confirmed in that appointment, with effect from the 19th January, 1889, *vice* the Reverend G. G. Gillan, retired.

A. P. MACDONNELL,
Secretary to the Government of India.

BURMA.

NOTIFICATION.

Rangoon, the 15th November, 1888.

No. 151.—In exercise of the powers conferred by Section 5 of the Scheduled Districts Act, XIV of 1874, the Chief Commissioner of Burma, with the previous sanction of the Governor-General in Council, extends the Local Authorities Loan Act, XI of 1879, and Act XV of 1885 (to amend the Local Authorities Loan Act, 1879), to the whole of Upper Burma, except the Shan States.

By Order,
C. G. BAYNE,
Offg. Secy. to the Chief Commr.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATION—PATENTS.

Calcutta, the 23rd January, 1889.

No. 129 *P.*—Specifications of the under-mentioned inventions have been filed, under the provisions of Act V of 1888, in the Office of the Secretary to the Government of India in the Revenue and Agricultural Department. Copies have been sent to the Governments of Fort St. George and Bombay, and the Chief Commissioner of Burma. A copy of every specification is open to public inspection at all reasonable hours at the Office of the Secretary to the Government of India in the Revenue and Agricultural Department at the Presidency, upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying:—

No 5 of 1888.—John Jabez Edwin Mayall, of Southwick, in the County of Sussex, England, Photographic Artist, for improvements in the production of photographic impressions.

No. 70 of 1888.—Monsieur le Comte Edouard de Rottermund, of the Bludow Volhynia, in the Empire of Russia, landowner, for a new or improved process for extracting gold, silver and other metals from refractory ores, sands and residues.

No. 116 of 1888.—The Harden Star Lewis and Sinclari Company, Limited, of 114, Cannon Street, in the City of London, England, for a new or improved ejector oil vapour lamp.

No. 129 of 1888.—Franz Seraficus Köhler, Director of Smichow near Prague, in the Kingdom of Bohemia, and Ludwig Keyling, fabricant of Berlin, in the Kingdom of Prussia, for improvements in the manufacture of shot or spheres or globules of iron, steel, or other metal, and in apparatus therefor.

E. C. BUCK,
Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 19th January, 1889.

No. 109-*G.*—Captain W. E. Evans-Gordon, Additional Political Agent of the 3rd class, and Political Officer with Sardar Ayub Khan, is granted furlough, for one year and six months, under section 50, chapter V, of the Civil Leave Code, and with effect from the 17th January, 1889, or the subsequent date on which he may avail himself of the furlough.

The 21st January, 1889.

No. 115-*G.*—With the sanction of Her Majesty's Government, the Governor-General in Council is pleased to recognise the appointment of Mr. Serruys as Consul-General for Belgium at Bombay.

No. 118-*G.*—Lieutenant W. D. Daunt, 7th (Princess Royal's) Dragoon Guards, is appointed to officiate as Squadron Officer (on probation) in the 1st Regiment of Central India Horse, with effect from the 13th January, 1889.

The 22nd January, 1889.

No. 122-*G.*—With the sanction of Her Majesty's Government, the Governor-General in Council is pleased to recognise the appointment of Mr. F. Stockinger, Consul, as Consul-General for the Austro-Hungarian Empire at Bombay.

No. 127-*G.*—Colonel Sir R. G. Sandeman, K.C.S.I., Resident of the first class, and Governor-General's Agent in Baluchistan, is granted special leave, for six months, under sections 61 to 63, chapter V, of the Civil Leave Code, with effect from the 15th March, 1889, or the subsequent date on which he may avail himself of the leave.

The 24th January, 1889.

No. 136-*G.*—With reference to Foreign Department notification, No. 1896-G., dated the 10th October, 1888, M. Emile Gaspary, Vice-Consul for France at Aden, resumed charge of his office on the 1st January, 1889.

No. 139-*G.*—The services of Mr. A. Wingate, C.I.E., Bombay Civil Service, Settlement Officer in the Kashmir State, are replaced at the disposal of the Government of Bombay, with effect from the date on which he may relinquish charge of his duties.

The 25th January, 1889.

No. 145 *G.*—Major A. M. Muir, Political Assistant of the 2nd class, and Officiating Cantonment Magistrate at Secunderabad, is appointed to officiate as a Political Assistant of the 1st class, and is posted as Second Assistant to the Resident at Hyderabad, and Assistant Secretary for Berar, with effect from the date of assuming charge.

Lieutenant L. S. Newmarch, Political Assistant of the 3rd class, and Officiating Political Assistant of the 1st class, is appointed to officiate as Cantonment Magistrate at Secunderabad, with effect from the date of assuming charge, *vice* Major Muir, and until further orders.

Lieutenant M. A. Tighe, Officiating Political Assistant of the 3rd class, is posted as Assistant to the Resident, and to the General Superintendent of Operations for the Suppression of Thagi and Dakaiti, at Hyderabad.

No. 339-*I*.—I. In exercise of the powers conferred by section 13 of the Births, Deaths, and Marriages Registration Act, VI of 1886, the Governor-General in Council is pleased to appoint—

(1) All persons who have been, or may hereafter be, appointed Marriage Registrars under the Indian Christian Marriage Act, XV of 1872, in the Native States of Travancore, Cochin, Pudukota, Sandur and Banganapalle, to be Registrars of Births and Deaths, for the classes who come under their cognisance by virtue of such appointment; and

(2) The Chief Political Officer for the time being in charge of each of the above-mentioned States, to be Registrar of Births and Deaths in respect of the classes of persons indicated in section 11, sub-section (1), clause (*b*) of the said Act for such State.

II. For the purposes of section 24, sub-section (2) and section 32 of the said Act, the Governor-General in Council is further pleased to appoint the Registrar-General of Births, Deaths, and Marriages for the Presidency of Madras, for the time being, to be the Registrar-General for the States mentioned above.

No. 340-*I*.—I. In exercise of the powers conferred by section 13 of the Births, Deaths, and Marriages Registration Act, VI of 1886, the Governor-General in Council is pleased to appoint the persons for the time being holding the offices designated in the first column of the following schedule to be Registrars of Births and Deaths in respect of the classes of persons indicated in section 11, sub-section (1), clause (*b*) of the said Act, for the local areas mentioned opposite their designations in the second column of that schedule respectively :—

Offices.	Local areas.
I.—Kathiawar.	
1. Assistant Political Agent in charge of the Sorath District.	The States within his charge.
2. Assistant Political Agent in charge of the Jhalawad District.	Ditto.
3. Station Magistrate of Rajkot	The District of Halar.
4. Manager of the Bhavnagar Gondal Railway ...	The District of Gohelwad.
II.—Rewa Kantha.	
Political Agent	The States within the Agency.
III.—Mahi Kantha.	
Assistant Political Agent	Ditto.
IV.—Palanpur.	
Cantonment Magistrate, Disa	The Palanpur State, including the Cantonment of Disa.
V.—Cutch.	
Political Agent	The Cutch States.
VI.—Kolhapur and Southern Mahratta country.	
1. Adjutant of the Kolhapur Infantry and *ex-officio* Assistant to Political Agent, Southern Mahratta country.	The State of Kolhapur.
2. Assistant Political Agent in subordinate charge of Southern Mahratta country.	The States of Miraj, Senior and Junior, Kurundwad, Senior and Junior, Jamkhandi, Mudhal and Ramdurg.
3. Joint Administrator of Sangli	The State of Sangli.
VII.—Sawantwadi.	
Political Superintendent	The State of Sawantwadi.

II. For the purposes of section 24, sub-section (2), and section 32 of the said Act, the Governor-General in Council is further pleased to appoint the Registrar-General of Births, Deaths, and Marriages for the Presidency of Bombay, for the time being, to be the Registrar-General for the local areas mentioned in the schedule above.

No. 341-*I*.—I. In exercise of the powers conferred by section 13 of the Births, Deaths and Marriages Registration Act, VI of 1886, the Governor-General in Council is pleased to appoint the persons for the time being holding the offices of Magistrate of Bareilly and Senior Assistant Commissioner of British Garhwal to be Registrars of Births, Deaths, and Marriages in respect of the classes of persons indicated in section 11, sub-section (1), clause (*b*) of the said Act for the Rampur and Tehri States, respectively.

II. For the purposes of section 24, sub-section (2) and section 32 of the said Act, the Governor-General in Council is further pleased to appoint the Registrar-General of Births, Deaths and Marriages for the North-Western Provinces and Oudh, for the time being, to be the Registrar-General for the Rampur and Tehri States.

No. 342-*I*.—I. In exercise of the powers conferred by section 13 of the Births, Deaths, and Marriages Registration Act, VI of 1886, the Governor-General in Council is pleased to appoint the under-mentioned persons to be Registrars of Births and Deaths for the territories of Mysore, including the Civil and Military Station of Bangalore in respect of the classes of persons indicated in section 11, sub-section (1), clause (*b*) of the said Act, whom they baptise or whose funeral ceremonies they perform :—

Serial Number.	Names.	Names of Church or Mission.
1	The Reverend J. M. Walker	Church of England.
2	" " J. N. Ogilvie	Church of Scotland
3	" " Louis Eugène Kleiner	Church of Rome.
4	" " Jules Eugène Rappart	
5	" " Pierre Edouard Barré	
6	" " Pierre Antoine Jaussoone	
7	" " François Ernest Bonnetraine	
8	" " André Théodore Gerbier	
9	" " Jean Marie Combret	
10	" " Pierre Augustin Rantureau	
11	" " Victor François Jacquemin	
12	" " Philippe Paul Sigean	
13	" " Hippolyte Tissier	
14	" " Charles Quénard	
15	" " Pierre Marie Briand	
16	" " Pierre Correc	
17	" " Yves Marie Gouarin	
18	" " Paul Alexandre Grandin	
19	" " Alphonse Jacques Marcon	
20	" " Jean Louis Rouch	
21	" " John Noronha	
22	" " David D'Souza	
23	" " Marianader	
24	" " Antony Noronha	
25	" " J. Hudson	Wesleyan Mission.
26	" " J. A. Vanes	
27	" " G. W. Sawday	
28	" " C. H. Hocken	
29	" " H. Haigh	
30	" " H. Gulliford	
31	" " D. A. Rees	
32	" " B. Robinson	
33	" " W. W. Holdsworth	
34	" " W. H. J. Picken	
35	" " A. Burnet	
36	" " W. Sackelt	
37	" " T. E. Slater	London Mission.
38	" " E. P. Rice	
39	" " B. Peters	Methodist Episcopal Church.
40	" " A. H. Baker	
41	" " J. B. Buttrick	
42	" " W. H. G. Herre	Evangelical Lutheran Mission.

II. In further exercise of the powers conferred by the same section, the Governor-General in Council is also pleased to appoint the Civil and Sessions

Judge of the Civil and Military Station of Bangalore, for the time being, to be a Registrar of Births and Deaths for the territories of Mysore including the Civil and Military Station of Bangalore in respect of the classes of persons (other than those referred to in part I of this notification) indicated in section 11, sub-section (1), clause (*b*) of the said Act.

III. For the purposes of section 24, sub-section (2) and section 32 of the said Act, the Governor-General in Council is further pleased to appoint the Registrar-General of Births, Deaths, and Marriages for the Presidency of Madras for the time being, to be the Registrar-General for the territories of Mysore, including the Civil and Military Station of Bangalore.

No. 343-*I*.—I. In exercise of the powers conferred by section 13 of the Births, Deaths and Marriages Registration Act, VI of 1886, the Governor-General in Council is pleased to appoint the person for the time being holding the office of Residency Surgeon in Kashmir to be a Registrar of Births and Deaths in respect of the classes of persons indicated in section 11, sub-section (1), clause (*b*) of the Act for (1) all places situate within the valley of Kashmir, (2) Gulmarg and (3) Jammu, being within the territories of His Highness the Maharaja of Jammu and Kashmir.

II. For the purposes of section 24, sub-section (2), and section 32 of the said Act the Governor-General in Council is further pleased to appoint the Registrar-General of Births, Deaths and Marriages for the Punjab, for the time being, to be the Registrar-General for the territories of His Highness the Maharaja of Jammu and Kashmir.

No. 344-*I*.—I. In exercise of the powers conferred by section 13 of the Births, Deaths and Marriages Registration Act, VI of 1886, the Governor-General in Councilis pleased to appoint—

(1) The person holding the office of Political Agent, Quetta and Pishin, for the time being, to be a Registrar of Births and Deaths for the Quetta District and the Bolan Pass, including Rindli, and

(2) The person holding the office of Political Agent, Thal-Chotiali, for the time being, to be a Registrar of Births and Deaths for the line of railway from the frontier of British India near Jacobabad to the frontier of the Assigned District of Sibi, in respect of the classes of persons indicated in section 11, sub-section (1), clause (*b*) of the said Act.

(3) All Ministers of Religion from time to time empowered to solemnize marriages under the Indian Christian Marriage Act, or who have been, or may hereafter be, under the said Act appointed Marriage Registrars or licensed to grant certificates of marriage between Native Christians, within either of the local areas specified above, to be Registrars of Births and Deaths for such local areas respectively in respect of persons they baptize or whose funeral ceremonies they perform.

II. For the purposes of section 24, sub-section (2), and section 32 of the said Act, the Governor-General in Council is further pleased to appoint the Registrar-General of Births, Deaths and Marriages for the Punjab, for the time being, to be the Registrar-General for the Quetta District, the Bolan Pass, including Rindli and the line of railway from the frontier of British India near Jacobabad to the frontier of the Assigned District of Sibi.

No. 345-*I*.—I. In exercise of the powers conferred by section 13 of the Births Deaths and Marriages Registration Act, VI of 1886, the Governor-General in Council is pleased to appoint the person holding the office of First Assistant to the Agent to the Governor-General at Baroda, for the time being, to be the Registrar of Births, Deaths and Marriages in respect of the classes of persons indicated in section 11, sub-section (1), clause (*b*) of the said Act, for the Baroda State including the British Cantonment of Baroda.

II. For the purposes of section 24, sub-section (2), and section 32 of the said Act, the Governor-General in Council is further pleased to appoint the

Registrar-General of Births, Deaths and Marriages for the Bombay Presidency, for the time being, to be the Registrar-General for the Baroda State including the British Cantonment of Baroda.

No. 346-*I*.—I. In exercise of the powers conferred by section 13 of the Births, Deaths and Marriages Registration Act, VI of 1886, the Governor-General in Council is pleased to appoint the persons for the time being holding the offices designated in the first column of the following schedule to be Registrars of Births and Deaths in respect of the classes of persons indicated in section 11, sub-section (1), clause (*b*) of the said Act for the local areas mentioned opposite their designations in the second column of that schedule respectively :—

Offices.	Local areas.
Resident at Jaipur	The Jaipur Agency, *i.e.*, States of Jaipur and Kishengurh, excepting the lands herein declared to constitute separate local areas.
Railway Medical Officer at Bandikui . .	Bandikui Railway Station and Railway lands adjoining.
Apothecary in Medical Charge at Phalera .	Phalera Railway Station and Railway lands adjoining.
Assistant Commissioner, Northern India Salt Revenue, Sambhar.	Sambhar and lands within the jurisdiction of the Assistant Commissioner, Northern India Salt Revenue, Sambhar.
Resident, Western Rajputana States .	The Western Rajputana States Agency, *i.e.*, States of Marwar, Jeysulmere, Serohi and district of Mallani excepting the lands herein declared to constitute separate local areas.
Officer Commanding Erinpura Irregular Force.	Erinpura Cantonment.
The Magistrate of Abu . . .	Mount Abu.
The Apothecary in Medical Charge, Abu Road Station.	Abu Road Station and the Railway lands adjoining.
Superintendent, Northern India Salt Revenue, Phalodi.	The lands within their respective jurisdictions.
Superintendent, Northern India Salt Revenue, Bhatki.	The lands within their respective jurisdictions.
Political Agent, Kotah . . .	The Kotah Agency.
Political Superintendent, Jhallawar .	The Jhallawar Superintendency.
Political Agent, Eastern States . .	The Eastern States Agency, *i.e.*, States of Bhartpur, Dholpur, and Kerowli.
Officer Commanding Deoli Irregular Force.	Harowtee and Tonk Agency, *i.e.*, States of Bundi, Tonk, and Shahpura.
Political Agent, Ulwar . . .	Ulwar Agency.
Resident, Meywar	The Meywar Agency, *i.e.*, States of Meywar, Banswara, Pertabgurh, and Dungarpur, excepting the lands herein declared to constitute separate local areas.
Officer Commanding Meywar Bhil Corps .	Kherwara Cantonment.
Superintendent of Police, Rajputana Malwa Railway.	The stations on the Rajputana-Malwa Railway not specially named above.

II. For the purposes of section 24, sub-section (2) and section 32 of the said Act, the Governor-General in Council is further pleased to appoint the Registrar-General of Births, Deaths, and Marriages for Ajmere-Merwara, for the time being, to be the Registrar-General for the local areas mentioned in the schedule above.

No. 347-*I*.—Whereas it is expedient to provide for the voluntary registration of births and deaths among certain classes of persons in the Hyderabad Assigned Districts, for the more effectual registration of those births and deaths and of marriages registered in those districts under the Indian Christian Marriage Act, 1872, and for the establishment of a general registry office for keeping registers of those births, deaths and marriages : XV of 1872.

And whereas it is also expedient to provide for the authentication and custody of certain existing registers made otherwise than in the performance of a duty specially enjoined by the law of those districts, and to declare that copies of the entries in those registers shall be admissible in evidence ;

The Governor-General in Council has been pleased to issue the following orders :—

CHAPTER I.

PRELIMINARY.

Title and commencement.

1. (*1*) These orders may be called the Hyderabad Assigned Districts Births, Deaths and Marriages Registration Law, 1888, and are hereinafter referred to as "this Law"; and

(*2*) They shall come into force on such day as the Governor-General in Council, by notification in the *Gazette of India*, directs.

(*3*) Any power conferred by this Law to make rules or to issue orders may be exercised at any time after the publication of this Law in the *Gazette of India*; but a rule or order so made or issued shall not take effect until the Law comes into force.

Extent.

2. This Law extends to the whole of the Hyderabad Assigned Districts.

Definitions.

3. In this Law, unless there is something repugnant in the subject or context,—

(*1*) "Resident" means the Resident at Hyderabad:

(*2*) "sign" includes mark, when the person making the mark is unable to write his name:

(*3*) "prescribed" means prescribed by a rule made by the Governor-General in Council under this Law: and

(*4*) "Registrar of Births and Deaths" means a Registrar of Births and Deaths appointed under this Law.

Saving of local laws.

4. Nothing in this Law, or in any rule made under this Law, shall affect any law heretofore or hereafter passed providing for the registration of births and deaths within particular local areas.

Powers exercisable from time to time.

5. All powers conferred by this Law may be exercised from time to time as occasion requires.

CHAPTER II.

GENERAL REGISTRY OFFICE OF BIRTHS, DEATHS AND MARRIAGES.

Establishment of general registry office and appointment of Registrar-General.

6. The Resident—

(*a*) shall establish a general registry office for keeping such certified copies of registers of births and deaths registered under this Law, or marriages registered under the Indian Christian Marriage Act, 1872, as may be sent to it under this Law, or under the Indian Christian Marriage Act as amended by this Law; and

XV of 1872.

(*b*) may appoint to the charge of that office an officer to be called the Registrar-General of Births, Deaths and Marriages.

Indexes to be kept at general registry office.

7. The Registrar-General of Births, Deaths and Marriages shall cause indexes of all the certified copies of registers sent to his office under this Law, or under the Indian Christian Marriage Act as amended by this Law, to be made and kept in this office in the prescribed form.

XV of 1872.

Indexes to be open to inspection.

8. Subject to the payment of the prescribed fees, the indexes so made shall be at all reasonable times open to inspection by any person applying to inspect them, and copies of entries in the certified copies of the registers to which the indexes relate shall be given to all persons applying for them.

Copies of entries to be admissible in evidence.

9. A copy of an entry given under the last foregoing section shall be certified by the Registrar-General of Births, Deaths and Marriages, or by an officer authorised in this behalf by the Resident, and shall be admissible in evidence for the purpose of proving the birth, death or marriage to which the entry relates.

Superintendence of Registrars by Registrar-General.

10. The Registrar-General of Births, Deaths and Marriages shall exercise a general superintendence over the Registrars of Births and Deaths.

CHAPTER III.

REGISTRATION OF BIRTHS AND DEATHS.

Application of this Chapter.

Persons whose births and deaths are registrable.

11. (*1*) The persons whose births and deaths shall, in the first instance, be registrable under this Chapter are the members of every race, sect or tribe to which the Indian Succession Act, 1865, applies and in respect of which an order under section 332 of that Act is not for the time being in force, and all persons professing the Christian religion. X of 1865.

(*2*) But the Resident, by notification in the Residency Orders, may, with the previous approval of the Governor-General in Council, extend the operation of this Chapter to any other class of persons either generally or in any local area.

Registration Establishment.

Power for Resident to appoint Registrars.

12. The Resident may appoint, either by name or by virtue of their office, so many persons as he thinks necessary to be Registrars of Births and Deaths for such local areas as he may define and, if he sees fit, for any class of persons in any local area.

Registrar to be deemed a public servant.

13. Every Registrar of Births and Deaths shall be deemed to be a public servant within the meaning of the Indian Penal Code. XLV of 1860.

Power to remove Registrars.

14. (*1*) The Resident may suspend, remove or dismiss any Registrar of Births and Deaths.

(*2*) A Registrar of Births and Deaths may resign by notifying in writing to the Resident his intention to do so, and, on his resignation being accepted by the Resident, he shall be deemed to have vacated his office.

Office and attendance of Registrar.

15. (*1*) Every Registrar of Births and Deaths shall have an office in the local area for which he is appointed.

(*2*) Every Registrar of Births and Deaths to whom the Resident may direct this sub-section to apply shall attend at his office for the purpose of registering births and deaths on such days and at such hours as the Registrar-General of Births, Deaths and Marriages may direct, and shall cause to be placed in some conspicuous place on or near the outer door of his office his name, with the addition of Registrar of Births and Deaths for the local area or class for which he is appointed, and the days and hours of his attendance.

Absence of Registrar or vacancy in his office.

16. (*1*) When any Registrar of Births and Deaths to whom the Resident may direct this section to apply is absent, or when his office is temporarily vacant, any person whom the Registrar-General of Births, Deaths and Marriages appoints in this behalf, or, in default of such appointment, the Judge of the District Court within the local limits of whose jurisdiction the Registrar's office is situate, or such other officer as the Resident appoints in this behalf, shall be the Registrar of Births and Deaths during such absence or until the Resident fills the vacancy.

(*2*) The Registrar-General of Births, Deaths and Marriages shall report to the Resident all appointments made by him under this section.

Register books to be supplied and preservation of records to be provided for.

17. The Resident shall supply every Registrar of Births and Deaths with a sufficient number of register books of births and of register books of deaths, and shall make suitable provision for the preservation of the records connected with the registration of births and deaths.

Mode of Registration.

Duty of Registrar to register births and deaths of which notice is given.

18. Every Registrar of Births and Deaths, on receipt of notice of a birth or death within the local area or among the class for which he is appointed, shall, if the notice is given within the prescribed time and in the prescribed mode by a person authorised by this Law to give the notice, forthwith make an entry of the birth or death in the proper register book:

Provided that—

(*a*) if he has reason to believe the notice to be in any respect false, he may refuse to register the birth or death until he receives an

order from the Judge of the District Court directing him to make the entry and prescribing the manner in which the entry is to be made; and

(*b*) he shall not enter in the register the name of any person as father of an illegitimate child, unless at the request of the mother and of the person acknowledging himself to be the father of the child.

Persons authorised to give notice of birth.

19. Any of the following persons may give notice of a birth, namely:—

(*a*) the father or mother of the child;

(*b*) any person present at the birth;

(*c*) any person occupying, at the time of the birth, any part of the house wherein the child was born and having knowledge of the child having been born in the house;

(*d*) any medical practitioner in attendance after the birth and having personal knowledge of the birth having occurred;

(*e*) any person having charge of the child.

Persons authorized to give notice of death.

20. Any of the following persons may give notice of a death, namely:—

(*a*) any relative of the deceased having knowledge of any of the particulars required to be registered concerning the death;

(*b*) any person present at the death;

(*c*) any person occupying, at the time of the death, any part of the house wherein the death occurred and having knowledge of the deceased having died in the house;

(*d*) any person in attendance during the last illness of the deceased;

(*e*) any person who has seen the body of the deceased after death.

Entry of birth or death to be signed by person giving notice.

21. (*1*) When an entry of a birth or death has been made by the Registrar of Births and Deaths under section 18, the person giving notice of the birth or death must sign the entry in the register in the presence of the Registrar.

(*2*) Until the entry has been so signed, the birth or death shall not be deemed to be registered under this Law.

(*3*) When the birth of an illegitimate child is registered, and the mother and the person acknowledging himself to be the father of the child jointly request that that person may be registered as the father, the mother and that person must both sign the entry in the register in the presence of the Registrar.

Grant of certificate of registration of birth or death.

22. The Registrar of births and deaths shall, on application made at the time of registering any birth or death by the person giving notice of the birth or death, and on payment by him of the prescribed fee, give to the applicant a certificate in the prescribed form, signed by the Registrar of having registered the birth or death.

Duty of Registrar as to sending certified copies of entries in register books to Registrar-General.

23. (*1*) Every Registrar of Births and Deaths shall send to the Registrar-General of Births, Deaths and Marriages, at the prescribed intervals, a true copy certified by him, in the prescribed form, of all the entries of births and deaths in the register book kept by him since the last of those intervals:

Provided that in the case of Registrars of Births and Deaths who are clergymen of the Churches of England, Rome and Scotland, the Registrar may, if so directed by his ecclesiastical superior, send the certified copies in the first instance to that superior, who shall send them to the Registrar-General of Births, Deaths and Marriages.

(*2*) In this section "Church of England" and "Church of Scotland" mean the Church of England and the Church of Scotland as by law established respectively; and "Church of Rome" means the Church which regards the Pope of Rome as its spiritual head.

Searches and copies of entries in register books.

24. (*1*) Every Registrar of Births and Deaths shall, on payment of the prescribed fees, at all reasonable times, allow searches to be made in the register books kept by him, and give a copy of any entry in the same.

(*2*) Every copy of an entry in a register book given under this section shall be certified by the Registrar of Births and Deaths, and shall be admissible

in evidence for the purpose of proving the birth or death to which the entry relates.

Exceptional provision for registration of certain births and deaths.

25. Notwithstanding anything in section 18, the Governor-General in Council may make rules authorising Registrars of Births and Deaths, on conditions and in circumstances to be specified in the rules, to register births and deaths occurring outside the local areas or classes for which they are appointed.

Penalty for False Information.

Penalty for wilfully giving false information.

26. If any person wilfully makes, or causes to be made, for the purpose of being inserted in any register of births or deaths, any false statement in connection with any notice of a birth or death under this Law, he shall be punished with imprisonment for a term which may extend to three years, or with fine, or with both.

Correction of Errors.

Correction of entry in register of births or deaths.

27. (*1*) If it is proved to the satisfaction of a Registrar of Births and Deaths that any entry of a birth or death in any register kept by him under this Law is erroneous in form or substance, he may, subject to such rules as may be made by the Governor-General in Council with respect to the conditions and circumstances on and in which errors may be corrected, correct the error by entry in the margin, without any alteration of the original entry, and shall sign the marginal entry and add thereto the date of the correction.

(*2*) If a certified copy of the entry has already been sent to the Registrar-General of Births, Deaths and Marriages, the Registrar of Births and Deaths shall make and send a separate certified copy of the original erroneous entry and of the marginal correction therein made.

CHAPTER IV.

AMENDMENT OF CHRISTIAN MARRIAGE ACT.

Amendment of the Indian Christian Marriage Act, 1872.

28. In the Indian Christian Marriage Act, 1872, as applied to the Hyderabad Assigned Districts, the following amendments shall be made, namely:— XV of 1872.

(*a*) at the end of section 3, the words "'Registrar-General of Births, Deaths and Marriages' means the Registrar-General of Births, Deaths and Marriages appointed under the Hyderabad Assigned Districts Births, Deaths and Marriages Registration Law, 1887," shall be added; VI of 1886.

(*b*) for the words "Secretary to the Resident at Hyderabad," wherever they occur, the words "Registrar-General of Births, Deaths and Marriages" shall be substituted;

(*c*) for the words "at such places as the Resident at Hyderabad directs," in section 62, the words "in the office of the Registrar-General of Births, Deaths and Marriages" shall be substituted; and

(*d*) in section 81, after the words "Registrar-General of Births, Deaths and Marriages," the words "in England" shall be added.

CHAPTER V.

SPECIAL PROVISIONS AS TO CERTAIN EXISTING REGISTERS.

Permission to persons having custody of certain records to send them within one year to Registrar-General.

29. If any person has for the time being the custody of any register or record of birth, baptism, naming, dedication, death or burial of any persons of the classes referred to in section 11, sub-section (*1*), or of any register or record of marriage of any persons of the classes to which the Indian Christian Marriage Act, 1872, applies, and if such register or record has been made otherwise than in performance of a duty specially enjoined by law, he may, within one year from the date on which this Law comes into force, send the register or record to the office of the Registrar-General of Births, Deaths and Marriages. XV of 1872.

30. (*1*) The Governor-General in Council may appoint so many persons as he thinks fit to be Commissioners for examining the registers or records sent to the Registrar-General of Births, Deaths and Marriages under the last foregoing section.

Appointment of Commissioners to examine registers.

(*2*) The Commissioners so appointed shall hold office for such period as the Governor-General in Council, by the order of appointment, or any subsequent order, directs.

31. (*1*) The Commissioners appointed under the last foregoing section shall enquire into the state, custody and authenticity of every such register or record as may be sent to the Registrar-General of Births, Deaths and Marriages under section 29;

Duties of Commissioners.

and shall deliver to the Registrar-General a descriptive list or descriptive lists of all such registers or records, or portions of registers or records, as they find to be accurate and faithful.

(*2*) The list or lists shall contain the prescribed particulars and refer to the registers or records, or to the portions of the registers or records, in the prescribed manner.

(*3*) The Commissioners shall also certify in writing upon some part of every separate book or volume containing any such register or record or portion of a register or record, as is referred to in any list or lists made by the Commissioners, that it is one of the registers or records, or portions of registers or records referred to in the said list or lists.

32. (*1*) Subject to the payment of the prescribed fees, the descriptive list or lists of registers or records, or portions of registers or records, delivered by the Commissioners to the Registrar-General of Births, Deaths and Marriages shall be at all reasonable times open to inspection by any person applying to inspect it or them, and copies of entries in those registers or records shall be given to all persons applying for them.

Search of lists prepared by Commissioners and grant of certified copies of entries.

(*2*) A copy of an entry given under this section shall be certified by the Registrar-General of Births, Deaths and Marriages, or by an officer or person authorised in this behalf by the Resident and shall be admissible in evidence for the purpose of proving the birth, baptism, naming, dedication, death, burial or marriage to which the entry relates.

CHAPTER VI.

RULES.

33. In addition to any other power to make rules impliedly or expressly conferred by this Law, the Governor-General in Council may make rules—

Power for Governor-General in Council to make rules.

(*a*) to fix the fees payable under this Law;

(*b*) to prescribe the forms required for the purposes of this Law;

(*c*) to prescribe the time within which, and the mode in which, persons authorised under this Law to give notice of a birth or death to a Registrar of Births and Deaths must give the notice;

(*d*) to prescribe the registers to be kept and the form and manner in which Registrars of Births and Deaths are to register births and deaths under this law, and the intervals at which they are to send to the Registrar-General of Births, Deaths, and Marriages true copies of the entries of births and deaths in the registers kept by them;

(*e*) to prescribe the particulars which descriptive lists to be prepared by Commissioners appointed under Chapter V are to contain, and the manner in which they are to refer to the registers or records, or portions of registers or records, to which they relate;

(*f*) to prescribe the custody in which those registers or records are to be kept; and

(*g*) generally to carry out the purposes of this Law.

34. (*1*) The Governor-General in Council shall, before making rules under this Law, publish a draft of the proposed rules in such manner as may, in his opi-

Procedure for making and publication of rules.

nion, be sufficient for the information of persons likely to be affected thereby.

(2) There shall be published with the draft a notice specifying a date at or after which the draft will be taken into consideration.

(3) The Governor-General in Council shall receive and consider any objection or suggestion which may be made by any person with respect to the draft before the date so specified.

(4) Every rule made under this Law shall be published in the *Gazette of India*, and the publication in the *Gazette of India* of a rule purporting to be made under this Law shall be conclusive evidence that it has been duly made.

W. J. CUNINGHAM,
Under-Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

ACCOUNTS AND FINANCE.

PUBLIC DEBT.

Calcutta, the 24th January, 1889.

No. 446.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

Read again—

Resolution in the Department of Finance and Commerce, No. 2566, dated 20th August, 1885.

Read also—

Resolution in the Department of Finance and Commerce, No. 4539, dated 17th August, 1888.

Letter from the Comptroller General, No. 1316 D., dated 7th January, 1889.

RESOLUTION.—In Resolution No. 4539, dated 17th August, 1888, the Comptroller General was authorised to receive applications for the conversion into Government promissory notes of the 4 per cent. loan of 1842-43 of any amount of stock notes tendered in even hundreds of rupees, one of the conditions of conversion being that the promissory notes should be issued at a premium of 8 annas per cent. The Comptroller General, in reporting for the information of Government the amounts of stock notes transferred and paid in cash up to 31st December and the balance outstanding on that date, now recommends that, as in some cases the holders of trust funds have objected to transfer into Government paper on the ground that they are not justified in paying the premium of ½ per cent., it may be waived and transfers accepted at par.

2. He recommends, at the same time, the withdrawal of the concession given in Resolution No. 2566, dated 28th August 1885, which allows the transfer of stock notes from one circle to another, on the ground that the concession has not been largely used, that, when used, it has proved very troublesome, and that there will be no ordinary procedure under which the transfer can now fall, the issue of fresh notes having been stopped.

3. In sanctioning these proposals the Governor General in Council reserves the right to withdraw the first concession whenever it may appear desirable to do so.

ORDER.—Ordered, that a copy of this Resolution be forwarded to the Comptroller and Auditor General for information.

Ordered, also, that the Resolution be published in the *Gazette of India* for general information.

LEAVE AND APPOINTMENTS.

The 25th January, 1889.

No. 501.—The services of Mr. F. C. Barnes, Enrolled Officer, class IV, of the Financial Department, are placed permanently at the disposal of the Government of Bengal.

No. 505.—The services of Mr. A. U. Fanshawe, Postmaster-General, Bombay, are placed temporarily at the disposal of the Home Department.

SEPARATE REVENUE.

STAMPS.

NON-JUDICIAL.

EXEMPTIONS, &C.

The 24th January, 1889.

No. 467.—In exercise of the powers conferred by section 8 of the Indian Stamp Act, I of 1879, as extended by Notification No. 114 I. J., dated the 4th June, 1879, to the Hyderabad Assigned Districts, the Governor-General in Council is pleased to direct that when receipts granted by jagirdars on account of rent or land revenue in the Hyderabad Assigned Districts, and not exempted from Stamp duty by Clause (c), Article 15, Schedule II of the said Act are written in the receipt-books prescribed in the Commissioner's Book Circular III of 1886, they shall be exempt from stamp duty.

E. J. SINKINSON,

Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 25th January, 1889.

APPOINTMENTS.

COMMISSARIAT DEPARTMENT.

No. 57.—Lieutenant D. M. Thompson, Deputy-Assistant Commissary-General, 2nd class, to be Deputy-Assistant Commissary-General, 1st class, with effect from the 7th December, 1888, *vice* Lieutenant G. A. Carruthers, Deputy-Assistant Commissary-General, 1st class, resigned.

HYDERABAD CONTINGENT.

No. 58.—*1st Cavalry*—

Captain H. M. Mason, 2nd-in-Command, sub. *pro tem.*, to be 2nd-in-Command, *vice* Major Gilchrist, transferred to the 2nd Cavalry. Dated 20th October, 1888.

Lieutenant F. W. C. Turner, officiating Wing Officer, on probation, 6th Infantry, to be officiating Squadron Officer, on probation, with effect from the 30th December, 1888.

No. 59.—*2nd Cavalry*—

Major R. A. Gilchrist, 2nd-in-Command, 1st Cavalry, to be 2nd-in-Command, *vice* Lieutenant-Colonel H. C. Hamilton, deceased, but to remain seconded. Dated 10th May, 1888.

Captain F. R. B. Knox, Squadron Officer, 4th Cavalry, to be 2nd-in-Command, sub. *pro tem.*, *vice* Major Gilchrist, seconded. Dated 22nd December, 1888.

No. 60.—*3rd Cavalry*—

Lieutenant R. Wapshare, officiating Squadron Officer and Adjutant, to be Squadron Officer, *vice* Lieutenant McSwiney, transferred to the 4th Cavalry, and to be Adjutant, *vice* Captain Meade, vacated on promotion. Dated 20th July, 1888.

No. 61.—*4th Cavalry*—

Lieutenant E. F. H. McSwiney, D.S.O. Squadron Officer, 3rd Cavalry, to be Squadron Officer, *vice* Captain Knox, appointed 2nd-in-Command, 2nd Cavalry, sub. *pro tem.* Dated 20th July, 1888.

MEDICAL DEPARTMENT.

No. 62.—Surgeon-Major W. Taylor, M.D., Medical Staff, to be Secretary to the Surgeon-General, Her Majesty's Forces, Bengal, sub. *pro tem.*, *vice* Brigade-Surgeon W. Temple, M.B., V.C., who has vacated that appointment. Dated 5th January, 1889.

No. 63.—Surgeon-Major A. E. R. Stephens, Medical Officer, 20th Bengal Infantry, to officiate as Medical Store-keeper, Allahabad, *vice* Surgeon W. Rodgers, reverted to regimental duty. Dated 2nd January, 1889.

PERSONAL STAFF.

No. 64.—The Viceroy and Governor-General has been pleased to make the following appointments on His Excellency's Personal Staff:—

To be Honorary Surgeons.

Deputy Surgeon-General W. Collis, Medical Staff.

Brigade-Surgeon J. B. Hamilton, M.D., Medical Staff.

STAFF CORPS.

No. 65.—Lieutenant Charles Hugh Davies, Cheshire Regiment, officiating Wing Officer, 1st Battalion, 5th Gurkha Regiment, Punjab Frontier Force, having completed eighteen months' probationary service, is admitted to the Bengal Staff Corps, from the 21st June, 1887, subject to confirmation by the Secretary of State for India.

No. 66.—Lieutenant W. D. Daunt, 7th Dragoon Guards, has been appointed on probation to the Bengal Staff Corps, with effect from the 13th January, 1889, and has been posted to a Corps under the Government of India.

FURLOUGH AND LEAVE.

No. 67.—The undermentioned officers are granted furlough or leave out of India:—

Colonel R. Atkins, Bengal S. C., 15th Bengal Cavalry, (p.a.) for one year, under the leave rules for the Staff Corps. Pension Service—31st year commenced 16th March, 1888.

Lieutenant-Colonel R. Bartholomew, General List, Cavalry, Deputy Commissioner, 2nd grade, Punjab, (p. a.) for 277 days, under rule IX of the regulations of 1868.

Captain F. R. B. Knox, Bengal S. C., 2nd Cavalry, Hyderabad Contingent, (p. a.) for

one year, under the leave rules for the Staff Corps. Pension Service—17th year commenced 13th November, 1888.

Lieutenant G J. F. Soady, Bengal S. C., 19th Bengal Infantry, (p. a.) for one year, under the leave rules for the Staff Corps. Pension Service—5th year commenced 6th February, 1888.

No. 68.—Major J. N. S. Kirkwood, Bombay S.C., 6th Infantry, Hyderabad Contingent, is granted leave in India, (p. a.) for 121 days, under the leave rules for the Staff Corps.

No. 69.—Captain G. A. Williams, Bengal S. C., Assistant Military Accountant, is granted leave in India, (m. c.) for sixty days, under the leave rules for the Staff Corps.

No. 70.—Sub-Conductor J. A. Holland, Ordnance Department was on leave in India (m. c.) from 6th August to 6th October, 1888, under rule X of the regulations of 1875.

No. 71.—Major C. Pulley, Bengal S. C., has been granted by the Secretary of State for India an extension of leave (p. a.) for six months.

LONDON GAZETTE.

No. 72.—The following extracts are published for general information :—

"London Gazette," dated the 28th December, 1888, page 7420.

War Office, Pall Mall, 28th December, 1888.

MEMORANDA.

* * * *

INDIAN STAFF CORPS.

Major-General Andrew Robert Clephane, Madras, has been transferred to the Unemployed Supernumerary List. Dated 3rd December, 1888.

Colonel Edward Lewis Hankin, Madras, to be Major-General. Dated 3rd December, 1888.

The name of Colonel Sir Edward Bose Sladen, Knt., Madras, is as now, and not as stated in Gazette of 11th December, 1888.

* * * *

"London Gazette," dated the 1st January, 1889, page 1.

India Office, 1st January, 1889.

The Queen has been graciously pleased to make the following appointments to the Most Eminent Order of the Indian Empire :—

* * * *

To be Companions.

Lieutenant-Colonel Edwin Henry Hayter Collen, Bengal Staff Corps, Secretary to the Government of India in the Military Department.

* * * *

Captain John Hext, R.N., Director of Indian Marine.

* * * *

William Brereton Hudson, Esq., Commandant of the Behar Light Horse.

Surgeon-Major John Findlay, M.B., Surgeon to the late Viceroy and Governor-General of India.

PROMOTIONS.

No. 73.—The following promotions are made, subject to Her Majesty's approval :—

BENGAL STAFF CORPS.

To be Captain.

Lieutenant Robert Eyre Sullivan Taylor,—23rd January, 1889.

MEDICAL DEPARTMENT.

To be Brigade-Surgeons.

Surgeon-Major J. Cleghorn, M.D., with effect from the 19th December, 1888, *vice* Brigade-Surgeon A. H. Hilson, M.D., promoted.

Surgeon-Major R. Harvey, M.D., with effect from the 1st January, 1889, *vice* Brigade-Surgeon C. P. Costello, promoted.

Surgeon-Major J. Bennett, M.D., with effect from the 13th January, 1889, *vice* Brigade-Surgeon G. C. Chesnaye, promoted.

COLONEL'S ALLOWANCE.

No. 74.—The undermentioned officers of the Bengal Staff Corps are admitted to the Colonel's allowance, with effect from the 20th January, 1889 :—

Colonel Alexander Howe Bramley.

Colonel Lionel Henry Planta de Hochepied Larpent.

Colonel Archibald Edwards Campbell.

SUBORDINATE MEDICAL DEPARTMENT.

No. 75.—Temporary second grade Assistant Apothecary William Desmond is confirmed from the 25th October, 1888, *vice* temporary second grade Apothecary F. C. Adie, discharged.

NATIVE ARMY.

No. 76.—*18th Bengal Infantry*—

Jemadars Mír Niyáz Ali and Karbír, to be Subadars, and Havildars Rámcharitr Singh and Siddhíman, to be Jemadars, *vice* Alaf Khan, *Bahadur*, and Sanmán Singh, invalided, with effect from the 1st December, 1888.

No. 77.—*25th Bengal Infantry*—

Jemadar Rám Kishan, to be Subadar, and Havildar Moti Rám to be Jemadar, *vice* Subadar-Major Bhíkham Singh, invalided, with effect from the 1st January, 1889.

No. 78.—*43rd Bengal Infantry*—

Havildar Manibhadrá Thápa, to be Jemadar, *vice* Budhwáru, invalided, with effect from the 1st November, 1888.

PUNJAB FRONTIER FORCE.

No. 79.—*5th Punjab Infantry*—

Havildar Uttam Singh, to be Jemadar, *vice* Sihán Singh, invalided, with effect from the 1st November, 1888.

REWARDS.

GOOD CONDUCT MEDALS.

No. 80.—The undermentioned non-commissioned officers and men have been granted medals with annuities and gratuities, for meritorious service and good conduct, under the provisions of clause 115, India Army Circulars of 1888:—

Medal inscribed "For Meritorious Service" with annuity.

Fife-Major Shamsher Ali, 33rd Bengal Infantry.

Medals inscribed for "Long service and Good Conduct" with gratuity.

No. 1580, Naick Shaikh Nabi Bakhsh, 33rd Bengal Infantry.

No. 1563, Sepoy Shaikh Badullah, 33rd Bengal Infantry.

ORDER OF BRITISH INDIA.

No. 81.—The Governor-General in Council is pleased to make the following promotion in and admission to the Order of British India, with effect from the date specified:—

BOMBAY.

To the 1st Class with the title of Sardar Bahadur.

Subadar Raj-juna Shiú, *Bahadur*, Sappers and Miners, *vice* pensioned Subadar-Major Lakshman Rao Dongrey, *Sardar Bahadur*, deceased,—1st October, 1888.

To the 2nd Class with the title of Bahadur.

Sabadar Shahzada Khan, 27th Bombay Infantry, *vice* Sabadar Raj-juna Shiú, *Bahadur*, promoted,—1st October, 1888.

VOLUNTEER CORPS.

APPOINTMENTS.

No. 82.—*Surma Valley Light Horse*—

Mr. William Renny Walker to be Second Lieutenant, *vice* Kentish, resigned. Dated 20th July, 1888.

Mr. Reginald Steward to be Second Lieutenant, *vice* Henderson, resigned. Dated 28th July, 1888.

No. 83.—*Sibsagar Mounted Infantry*—

Mr. Alexander Duncan Turnbull, to be Second Lieutenant, from 1st November, 1888, *vice* Watson, promoted.

No. 84.—*Agra Volunteer Rifle Corps*—

Mr. Herbert William Ward Reynolds, to be Major-Commandant, *vice* Thornhill, resigned.

No. 85.—*Northern Bengal Volunteer Rifle Corps*—

Mr. William Edward Hartt, to be Second Lieutenant, *vice* Chase, promoted.

PROMOTIONS.

No. 86.—*Sibsagar Mounted Infantry*—

Lieutenant Francis Dashwood Watson, to be Captain, from 1st November, 1888, *vice* Sterndale, resigned.

No. 87.—*Northern Bengal Volunteer Rifle Corps*—

Lieutenant Alexander Charles Band, to be Captain, *vice* Harrison, promoted.

RESIGNATIONS.

No. 88.—*Sibsagar Mounted Infantry*—

Captain A. J. Elliot resigns his commission.

E. H. H. COLLEN,
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 25th January, 1889.

Under Clause 25 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that reports of the deaths of the undermentioned Commissioned Officers, on the dates specified, were received in the Military Department between the 19th and the 25th January, 1889:—

Corps.	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
Medical Staff . .	Surgeon J. Bulfin . .	16th Jan., 1889	Lucknow.		
4th Battalion, the King's Royal Rifle Corps .	Lieutenant G. Wombwell .	18th Jan., 1889	Meerut.		

E. H. H. COLLEN,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 25th January, 1889.

No. 24.—Captain G. F. Wilson, R. E., Executive Engineer, 2nd grade, sub *pro tem.*, State Railways, and Assistant Secretary to the Government of India in the Public Works Department, has been permitted to proceed to England for the purpose of going through a course of instruction at Chatham, under clause 176 of India Army Circular of 31st October, 1887.

No. 25.—Mr. F. B. Hebbert, Executive Engineer, 3rd grade, State Railways, is appointed to officiate as Assistant Secretary to the Government of India, Public Works Department, with effect from the 14th January, 1889.

No. 26.—The furlough for one year granted by the Director General of Railways to Mr. A. C. C. Rogers, Executive Engineer, 3rd grade, State Railways, in Notification No. 1, dated the 6th January, 1888, has been commuted by Her Majesty's Secretary of State to furlough on private affairs up to the 13th October, 1889.

No. 27.—That portion of Public Works Department Notification No. 314, dated the 22nd October, 1888, which relates to Mr. A. C. C. Rogers, Executive Engineer, 3rd grade, State Railways, is cancelled.

TELEGRAPH.

The 23rd January, 1889.

No. 23.—Consequent on the return to duty from privilege leave, on the forenoon of the 10th January, 1889, of Mr. C. P. Landon, Superintendent, class IV, 3rd grade, Indian Telegraph Department, Mr. M. Simpson, Officiating Superintendent, class IV, 3rd grade, reverted to his substantive appointment of Assistant Superintendent, class V, 1st grade, with effect from that date.

The 25th January, 1889.

No. 28.—Mr. J. H. Lane, a Director in the Indian Telegraph Department, is on his return from furlough placed on special duty in the office of the Director General of Telegraphs until further orders.

R. C. B. PEMBERTON, *Colonel, R.E.,*
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 26, 1889.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 13th October, 1888.

From the 17th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 10th November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Revised rates from 1st January, 1887.

	Per annum. R	a.	p.
Subscription for *Gazette* and Supplement	15	0	0
Postage	5	8	0
Subscription for Parts I, II, and III, or any of them	6	0	0
Postage	2	8	0
Subscription for Parts IV, V, and VI, or any of them	4	0	0
Postage	2	8	0
Subscription for Supplement only	5	0	0
Postage	3	0	0
Subscription for Supplement and Part VI	6	0	0
Postage	3	0	0
For a single copy of the *Gazette* and Supplement	0	8	0
For a single copy of Parts I, II, and III, or IV, V, and VI, or Supplement	0	4	0

Postage on single copies varies according to weight.

By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,
Publisher, Gazette of India.

SURVEY OF INDIA.

NOTIFICATIONS.

Calcutta, the 25th January, 1889.

No. 714.—The following temporary promotions are made, with effect from the 12th November, 1888:—

Mr. P. J. W. Doran, Assistant Surveyor, 1st grade, in the seconded list, to officiate as Surveyor, 4th grade, but to continue in the seconded list while holding the post of draftsman in the Head-quarters Drawing Office at Calcutta.

Mr. J. R. Scott, Assistant Surveyor, 1st grade, to officiate as Surveyor, 4th grade.

No. 715.—The following promotions are made, with effect from the 24th November, 1888, to fill an existing vacancy:—

Mr. A. G. Wyatt, Surveyor, 3rd grade, to be Surveyor, 2nd grade.

Mr. J. H. O'Donel, Surveyor, 4th grade, to be Surveyor, 3rd grade.

Mr. W. J. Cornelius, Officiating Surveyor, 4th grade, is confirmed in that grade.

Mr. P. C. H. Smart, Assistant Surveyor, 2nd grade, to be Assistant Surveyor, 1st grade.

Mr. W. V. Skilling, Assistant Surveyor, 3rd grade, to be Assistant Surveyor, 2nd grade.

Mr. J. McHatton, Assistant Surveyor, 1st grade, to officiate as Surveyor, 4th grade, *vice* Mr. Cornelius, confirmed in that grade.

No. 716.—Mr. J. T. U. Coxen, Surveyor, 4th grade, having been reduced to the 1st grade of Assistant Surveyors, with effect from 3rd December, 1888, the following promotion is made, with effect from that date:—

Mr. G. W. Jarbo, Officiating Surveyor, 4th grade, is confirmed in that grade.

H. R. THUILLIER, *Colonel, R.E.*,
Surveyor General of India.

AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONER IN BALUCHISTAN.

NOTIFICATIONS.

Quetta, the 12th January, 1889.

No. 204.—Surgeon-Major C. W. Owen, C.M.G., C.I.E., Officiating Agency Surgeon, is appointed Superintendent of the Civil Jail at Quetta, with effect from the forenoon of the 1st January, 1889, *vice* Mr. W. A. Ingle.

No. 205.—Surgeon A. Leahy, on appointment as Agency Surgeon in Baluchistan, assumed charge of the duties of Superintendent of the Civil Jail at Quetta in the forenoon of the 4th January, 1889, *vice* Surgeon-Major C. W. Owen, C.M.G., C.I.E.

By Order,
C. ARCHER, *Lieut.*,
First Asst. to the Govr.-Genl.'s Agent in Baluchistan.

RAJPUTANA AND CENTRAL INDIA PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Camp Beora, the 14th January, 1889.

No. 85 *S.*—Under Section 52, Chapter V of the Civil Leave Code, 6th edition, the Agent to the Governor-General is pleased to grant furlough on medical certificate for one year to Mr. Robert Ewing, Executive Engineer, Gwalior Division, with effect from such date as he may be relieved of the charge of the Division.

By Order,
H. IRWIN,
Offg. Secy. to the Agents to the Govr.-Genl., Rajputana & Central India, P. W. D.

NORTHERN INDIA SALT REVENUE DEPARTMENT.

NOTIFICATION.

Agra, the 18th January, 1889.

No. 252.—Mr J. Bolster, Officiating Assistant Commissioner, and Mr. A. F. Ashton, Assistant Commissioner, respectively, made over and received charge of the Office of Assistant Commissioner, Sambhar Division, on the 16th January 1889, afternoon.

A. D. CAREY,
Commissioner, N. I. Salt Revenue.

DIRECTOR-GENERAL OF RAILWAYS.

NOTIFICATION.

Calcutta, the 21st January, 1889.

No. 5.—Mr. F. D. Fowler, Assistant Engineer, 1st grade, has been granted by Her Majesty's Secretary of State for India, a further extension of leave to 31st March, 1889, in addition to the three months' extension notified in Director General's Notification, No. 34, dated 12th October, 1888.

L. CONWAY-GORDON,
Director-General.

TREASURE TROVE.

NOTICE.

It is hereby notified, under Section 5 of the Indian Treasure Trove, Act VI of 1878, that, on the 18th October, 1888, treasure consisting of eight gold and three copper coins, valued at R41-4-5, was found under ground in a small copper chembu in poramboke land near a field belonging to one Ponnama Reddi, at Manparai village, in the Musiri Taluq, Trichinopoly District.

All persons claiming the said treasure are hereby required to appear personally or by agent before the Collector of Trichinopoly, at his Office, on the 11th June, 1889, in view to the matter being enquired into and determined according to the provisions of the said Act.

G. W. FAWCETT,
Actg. Collector of Trichinopoly.

TRICHINOPOLY COLLECTOR'S OFFICE,
The 15th January, 1889.

Statement of the Affairs of the Bank of Bengal for the week ending 22nd January, 1889.

LIABILITIES.		R	a.	p.
Capital paid-up		2,00,00,000	0	0
Reserve Fund		54,49,638	15	0
Public Deposits at Head Office	R 1,10,92,008 7 8	2,04,93,415	9	1
Public Deposits at Branches	94,01,407 1 5			
Other Deposits at Head Office and Branches		3,16,23,474	13	10
Bank Post Bills, &c.		3,71,303	4	3
Sundries		5,74,846	9	0
RUPEES		7,85,12,679	3	2

ASSETS.		R	a.	p.
Government Securities		17,24,564	12	0
Other authorised Investments		68,55,154	0	0
Loans on Government and other authorised Securities		1,54,16,711	15	6
Accounts of Credit on Government and other authorised Securities		90,83,593	14	11
Bills discounted and purchased		2,56,85,418	3	10
Balances with other Banks		8,22,456	8	9
Bullion		19,404	5	6
Dead Stock		11,04,156	10	4
Stamps		11,333	9	0
Sundries		2,65,014	9	11
		6,09,87,808	9	9
Cash and Currency Notes at Head Office	R 64,03,510 13 0	1,75,24,870	9	5
Cash and Currency Notes at Branches	1,11,21,359 12 5			
RUPEES		7,85,12,679	3	2

By Order of the Directors.

BANK OF BENGAL, *Calcutta, the 24th January, 1889.*

R. L. BISS, *Chief Accountant.*

W. D. CRUICKSHANK, *Secretary & Treasurer.*

Rate for Demand Loans 10 per cent.

Percentage 33.

CALCUTTA MINT.

NOTIFICATION.

List of Coins acquired under the Indian Treasure Trove Act and available for sale to Numismatists. (*Home Department Resolution No. 46—1668-82, dated 9th October, 1884.*)

Register Number.	DESCRIPTION.	Metal.	Value of each coin. R	a.	p.	Number of coins available for sale.	REMARKS.
	Found in the Rohtak District.						
93	Shah Allum	Silver	1	0	0	24	These coins will be available for sale up to and not later than the 1st Oct., 1889.
	Found in the Sarun District.						
94	Muhammad Shah	Do.	1	0	0	26	Do. do. 4th Dec., 1889.
95	Farokh Syar	Do.	1	0	0	8	
96	Aurangzib	Do.	1	0	0	2	

R. V. RIDDELL, *Lieut.-Colonel, R.E.,*
Master of the Mint.

CALCUTTA MINT,
The 23rd January, 1889.

Statement of Silver Balance in the Calcutta Mint for the week ending 23rd January, 1889.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 16th January, 1889 . .	6,75,849	
Value of Government silver in the Mint on the same date . .	9,01,320	15,77,169
ADD—		
Silver received by the Mint during the week on account of the Currency Department	2,24,326	
Ditto ditto Government	1,15,195	3,39,521
		19,16,690
DEDUCT—		
New coin paid to Reserve Treasury during the week .	2,90,000	
Petty items issued for miscellaneous purposes . . .	...	2,90,000
Balance on the evening of the 23rd January, 1889 . .		16,26,690
The Balance comprises—		
Silver held on account of the Currency Department .	7,72,371	
Ditto ditto Government	8,54,319	16,26,690
There is in addition awaiting assay—		
Bullion belonging to Private Individuals . . .	1,947	
Ditto ditto Government	...	1,947

R. V. RIDDELL, *Lieut.-Colonel, R.E., Master of the Mint.*

CALCUTTA MINT,
The 24th January, 1889.

Report of a Deserter from the A Battery, 1st Brigade, Royal Artillery, dated at Kasauli, this 18th day of January, 1889.

Name,—Driver Smith.
Corps,—A-1 R.A.
Height,—5 feet 6 inches.
Complexion,—Sallow.
Moustache,—Dark. Feeble intellect.
Dress,—Probably Regimentals.
REMARKS,—Absent since 16th instant.

F. W. KITCHENER, *Captain, Station Staff Officer.*

Report of a Deserter or Absentee without leave from the 1st Battalion, The Royal Fusiliers, dated at Poona, this 20th day of January, 1889.

Number, Rank, and Name,—No. 2902, Private James Fraser.
Age,—23 years 3 months.
Height,—5 feet 5½ inches.
Colour of—
Complexion, fair; Hair, light brown; Eyes, grey.
Date of Desertion or Absence,—15th January, 1889.
Place of Desertion or Absence,—Poona.
Date of Enlistment,—12th November, 1880.
At what Place Enlisted,—Pembroke Dock.
Parish and County in which Born,—Nairn, Inverness.
Place of residence for last 12 months before enlistment,—In Regiment, with father.
Marks,—Cross-eyed.
Trade,—None.
Regimentals, or plain clothes,—Regimentals.
REMARKS,—Not on furlough.
Under 9 years' service.

W. W. CHARD, *Lieut.-Colonel, Comdg. 1st Battn., The Royal Fusiliers.*

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 9th January, 1889.

LUSHAI EXPEDITIONARY FORCE.

Letters and other postal articles intended for officers, troops or followers with the Lushai Expeditionary Force should be addressed as follows:—

A. B.,
Regiment, Battery, or Office,
Lushai Expeditionary Force,
without the addition of any post-town.

P. SHERIDAN,
Depy. Dir. Genl. of the Post Office.

Unclaimed Letters held in the Calcutta General Post Office on the 23rd January, 1889.

Betts, Esq.
Braganza, A. M.
Clark, B. B.
Dawes, A. G.
DeParseval, Colonel.
Elsworthy, E. H.
Harris & Co.
Hawkins, B.
Herrold, H. M.
Kitchen, Mrs. E.
Ross, T. T.
Williams, J. Pierce.

Letters marked "Care of Post Office."

Adey, Arthur.
Aldham, Mr.
Allan, Miss.
Allan, W.
Ancell, F.
Anderson, Col. W. C.
Anderson, F. L.
Andrew, Robert.
Angus, E.
Appleby, Arthur.
Archer & Co.
Atkinson, D.
Balveren Le Baron W. E. J.
Bartlett, Charles.
Barton, E. M. G.
Behn, Edward.
Benso, Gio Vani.
Benson, Mrs. M.
Berrill, C. D.
"Beta."
Bowers, J.
Braunstein, John.
Brown, Miss McB.
Buckler, J. R.
Burbidge, H. J.
Clarke, S.
Cobb, C. S.
Count St. Hensler de Rychach.
Courage, Raymond.
Courtney, Mrs. H.
Cox, E. T.
Cramer, C. H.
Crowder, James. C. S.
Daly, R.
DeLauriston, Madame G.
DeMello, Jose.
Deverell, G.
Doyle, J. J.
Ducasse, Mrs. A. B.
Eglinton, C. A.
Exner, Franz.
Feldstein, J.
Ferreh, Monsieur.
Flarro, Miss L.
Floyd, Mrs. E. M.
Ford, Miss Maggie.
Frazer, Mr.
Furrows, Geo. S.
"F. D. L."
Gapper, J. H. B.
Gavine, Mrs.
Goldenberg, S.
Greenfield, Mrs. A.
Greinstein, B.
"Gumpat."
Haines, H. H.
Hamilton, Allan.
Handcock, Major R. G.
Harvey, W. G. L.
Harwood, R.
Heitel, Adolf.
Hitchcock, Mrs. G. M.
Hodges, W. J.
Hodson, V. F.
Horn, Valf.
Hough, T. F.
Huntley, H.
Inman, Capt. C.
Jackson, T.
Jeffery, J. E.
Jones, Capt. Edward.
Kelly, A. R.
Kelly, George.
"K."
Langer, Jacob.
Leal, Rev. W.
Legons, E. A.
Lipman, L. H.
Mackintosh, W. M.
MacLeod, A.
Martin, C.
Mathews, Miss.
Matisson, Monsieur.
McQuillan, W. J.
Molyneux, H. H.
Montgomery, R. T.
Murling, R.
Nicholson, Annie Eliza.
O'Hanlan, J.
Ormond, E. W.
Peers, Mr.
Piercy, W. T.
Poxton, E. O
Randolph, J. H. G.
Reade, G. S.
Reich, Thomas.
Revillior, G.
Robiliart, L.
Robinson, J.
Rodger, E.
Ross, Mrs. James.
Rowcliffe, Harold. R. M.
Saint Omer, Madame.
Sampson, A.
Silsbee, E. A.
Simpson, Mrs.
Sims, A. R.
Spencer, F. H.
Stebbing, Capt. A.
Sykes, A. F.
Sykes, C. E.
Symus, R. C. M.
Thiery, G.
Thorp, William.
Troup, W.
Ward, A. T.
Wattley, John.
Weir, W. H.
Wilkers, Mrs. G. F.
Wilson, Bishop.
Wood, Capt. E. J. F.
Woodhead, E. T.
"Zero."
Zillessen, H.

Registered Letters.

Herern, Elias.
Koren, Valf.
McLennan, R.
Ross, Depy. Surgeon-General J.
Schapira, Mon. T.
Vincent, J.

Unclaimed Letters held in the Barrackpore Post Office on the 21st January, 1889.

Anthoney, J. W.
Beecham, J.
Glynn, R.
Hartwig, S. J. S.
Jordon, P.
King, D. A.
King, H. S.

GEO. ED. WALKER,
Offg. Postmaster, Calcutta.

The 26th January, 1889.

SEA AND FOREIGN MAILS.

Mails for	Date of closing at Calcutta.	Route by which despatched.
	1889.	
Egypt, Europe, America, Cape Colonies, through United Kingdom.	29th Jan.	Per P. & O. Str. from Bombay.
Ditto (Book Post and Pattern Packets) . . .	28th ,,	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Bankok (Siam), Philippine Islands, China and Japan . . .	28th ,,	Ditto.
Australia, New Zealand and Tasmania	28th ,,	Ditto.
Madras and Colombo . .	5th Feb.	Per P. & O. Str. *Rosetta.*
Straits and Hong-Kong . .	28th Jan.	Per Steamer *Japan.*
Rangoon and Moulmein . .	30th ,,	Per Steamer *Patiala.*
Ditto ditto . . .	1st Feb.	Per Steamer *Chindwara.*
Akyab, Kyaukpyu, Sandoway, and Rangoon	30th Jan.	Per Steamer *Madras.*

N.B.—On ordinary days the letter-box will close at 7 P.M. precisely; after which hour inland letters and papers, fully prepaid and bearing an extra postage stamp of half anna, and foreign letters and papers, fully prepaid and bearing an extra stamp of four annas, will be received up to 7-30 P.M.

On the day of despatch of the Overland Mail for Europe, the letter-box for foreign letters will close at 8-30 P.M., and late letters and papers will be received up to 9 P.M.

GEO. ED. WALKER,

Offg. Presidency Postmaster, Calcutta.

NOTICE.

In accordance with the Resolution of the Government of Bengal in the General Department, dated the 6th March, 1886, published on page 541 of the *Calcutta Gazette* of the 31st of the same month, notice is hereby given that an examination for the admission of female students to the certificate class of the Calcutta Medical College, will be held in the Theatre of that College on Tuesday, the 12th February, 1889, and following days.

Hours and Subjects of Examination.

Tuesday.—English dictation, Grammar and Composition—from 1 to 4 P.M.

Wednesday.—History of England and India. Geography: General, and of India in particular—from 1 to 4 P.M.

Thursday.—Arithmetic: the first four rules, vulgar and decimal fractions, and proportions—from 1 to 4 P.M.

Candidates must apply in writing to the Principal of the Medical College, Calcutta, not later than Saturday, the 9th February, for permission to appear at the examination.

Applications for permission to reside in the Sarnamayi Hostel should be addressed to the Honorary Secretary to the Bengal Branch of the Countess of Dufferin's Fund, 36, Chowringhee, Calcutta.

A. CROFT,

Director of Public Instruction.

The 7th January, 1889.

EPIGRAPHIA INDICA

AND

RECORD OF THE ARCHÆOLOGICAL SURVEY.

EDITED BY

JAMES BURGESS, LL.D., C.I.E., &c.

DIRECTOR GENERAL OF THE ARCHÆOLOGICAL SURVEY OF INDIA;

ASSISTED BY

A. FUHRER, Ph.D.; E. HULTZSCH, Ph.D.; A. REA, M.R.A.S. AND H. COUSENS, M.R.A.S.

This publication is issued in quarterly parts of about 56 pages super royal 4to, and contains the Texts and Translations of Inscriptions collected by the Surveys illustrated by facsimiles; also papers on various branches of Archæology in India.

To subscribers *in advance only* R8 for four Parts; to all others and after the publication of Part II, the charge will be R12 for the four Parts. Subscriptions and addresses to be sent to the Superintendent, Government of India Printing, Calcutta.

Contents of Part I, October, 1888.—Price, R3.

1. A Prakrit Grant of the Pallava King Sivaskandavarman, by Prof. G. Buhler, C.I.E.
2. Prasasti of Lakkha Mandal at Madha, by the same.
3. The new Twelfth Edict of Asoka at Shahbazgarhi, by the same.
4. Inscription of Sam. 1311 from Dabhoi, by the same.
5. Ratnapur Inscription of Jajalladeva, by Prof. F. Keilhorn, C.I.E.
6. Malhar Inscription of Jajalladeva, by the same.
7. Ratnapur Inscription of Prithvideva, by the same.
8. Rashtrakuta Inscription of Krishna II, S. 832, by Dr. E. Hultzsch, Ph.D.

NOTIFICATION.

Tide-Tables for the Indian Ports for the year 1889 (also January 1890).

PART I.—Western Ports, *viz.*:—

Aden, Kurrachee, Okha Point and Bay and Harbour (mouth of Gulf of Cutch), Kathiwadar, Bhavnagar, Bombay, Mormugao (Goa), Kárwár, Beypore, Cochin, Galle, and Colombo (Ceylon), and Paumben Pass (Island of Rameswaram). Price R2.

PART II.—Eastern and Burma Ports, *viz.*:—

Negapatam, Madras, Cocanada, Vizagapatam, False Point, Dublat (Saugor Island), Diamond Harbour, and Kidderpore (Calcutta), Chittagong, Akyab, Elephant Point, Rangoon, Amherst, Moulmein and Port Blair. Price R2.

	Price. R a. p.
Aden pamphlet	0 8 0
Karrachee ditto	0 8 0
Ditto sheet	0 8 0
Okha, Kathiwadar and Bhavnagar pamphlet	1 0 0
Bombay pamphlet	0 8 0
Ditto sheet	0 8 0
Galle and Colombo pamphlet	0 12 0
Paumben Pass ditto	0 8 0
Madras sheet	0 8 0
Hooghly River sheet	1 0 0
Rangoon River pamphlet	0 12 0
Ditto sheet	0 12 0
Moulmein River pamphlet	0 12 0

These can be purchased either directly from the office of the Tidal and Levelling Party, Survey of India, Poona, or from the following Agents: Messrs. Thacker, Spink and Company, Calcutta; Messrs. Thacker and Company, Bombay; the Manager, "Times of India," Bombay; the Port Officers at Moulmein, Chittagong, False Point, Madras, Paumben, Tuticorin, Colombo, Galle and Aden; the Vice-Chairman, Port Commissioners, Rangoon; and the Chairman, Port Trust, Kurrachee.

M. W. ROGERS, *Lieut.-Colonel, R.E.,*

Deputy Supdt., Survey of India, in charge Tidal and Levelling Operations.

GOVERNMENT CINCHONA FEBRIFUGE.

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گورنمنٹ سنکونا فبري فيوج

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 26, 1889.

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PART III.

Advertisements and Notices by Private Individuals and Corporations.

UNCOVENANTED SERVICE FAMILY PENSION FUND.

NOTICE.

The Fifty-first Annual General Meeting of Subscribers of the above Institution will be held in the Town Hall, on Saturday, the 26th January, 1889, at 3 P.M., to receive the report of the Directors and to consider such other matters as may then be submitted.

By order of the Directors,

W. H. RYLAND,

Secretary.

CALCUTTA,

The 21st December, 1888.

PROMISSORY NOTES.

Lost.

The Government Promissory Note, No. 277723, of the 4 per cent. loan of 1865, for R500, interest payable at Burdwan Treasury, originally standing in the name of Kumud Behary Samonto, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of a duplicate in favour of the proprietor.

KUMUD BEHARY SAMONTO,

Bengal Office.

Lost.

Memorandum showing the Promissory Notes lost at Gauhati on the 11th February, 1888, at 10-30 A.M., from the Steamer Ghât :—

	Name of the Registered Proprietor
No. 159396, of 4 per cent. loan of 1842-43, for R500	The Bank of Bengal,
„ 103146, „ 4 „ „ „ 1842-43, „ 100	Kally Coomar Chowdohry,
„ 153774, „ 4 „ „ „ 1842-43, „ 100	Debnath Sreemany,
„ 158484, „ 4 „ „ „ 1842-43, „ 100	Ditto,
„ 158481, „ 4 „ „ „ 1842-43, „ 100	Ditto,
„ 171815, „ 4 „ „ „ 1842-43, „ 100	The Bank of Bengal,
„ 171816, „ 4 „ „ „ 1842-43, „ 100	Ditto,
„ 242257, „ 4 „ „ „ 1865, „ 500	Ditto,
„ 221180, „ 4 „ „ „ 1865, „ 100	Omerto Lal Sen,
„ 221181, „ 4 „ „ „ 1865, „ 100	Ditto,

and last endorsed to Grish Chunder Mukerjee, the proprietor, by whom they were never endorsed to any other person. Payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest and for the issue of duplicates in favour of the proprietor, after two years from date of last advertisement.

GRISH CHUNDER MOOKERJEE,

Chief Commissariat Office, Shillong.

Stolen.

The Government Promissory Note No. 072756 of the 4½ per cent. loan of 1879 for ₹500, originally standing in the name of the Bank of Bengal, Note No. 079105 of the 4½ per cent. loan of 1879 for ₹500, originally standing in the name of William Watson & Co., and Notes Nos. 82145 to 082149 of the 4½ per cent. loan of 1879 for ₹100 each, originally standing in the name of Rustomjee Ardeshir, and last endorsed to E. H. Hearn and Mary H. H. Hearn, the proprietors, by whom they were never endorsed to any other person, having been stolen, notice is hereby given that payment of the above Notes and the interest thereon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietors.

The public are cautioned against purchasing, or otherwise dealing with the abovementioned securities.

E. H. HEARN,
MARY H. H. HEARN,
Poona.

The 10th January, 1889.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 26, 1889.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Debates of the Legislative Council of His Excellency the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 18th January, 1889.

PRESENT:

His Excellency the Viceroy and Governor General of India, G.C.M.G., G.M.S.I., G.M.I.E., *presiding*.
His Excellency the Commander-in-Chief, Bart., V.C., G.C.B., G.C.I.E., R.A.
The Hon'ble Lieutenant-General G. T. Chesney, C.B., C.S.I., C.I.E., R.E.
The Hon'ble A. R. Scoble, Q.C., C.S.I.
The Hon'ble Sir C. A. Elliott, K.C.S.I.
The Hon'ble P. P. Hutchins, C.S.I.
The Hon'ble Sir D. M. Barbour, K.C.S.I.
The Hon'ble R. Steel.
The Hon'ble Sir Dinshaw Manockjee Petit, Kt.
The Hon'ble F. M. Halliday.
The Hon'ble Sir Pasupati Ananda Gajapati Razu, K.C.I.E., Mahárájá of Vizianagram.
The Hon'ble Syud Ameer Hossein, C.I.E.
The Hon'ble Rájá Durga Charn Laha, C.I.E.
The Hon'ble Maung Ón, C.I.E., A.T.M.

METAL TOKENS BILL.

The Hon'ble SIR DAVID BARBOUR presented the Report of the Select Committee on the Bill to prohibit the making or issue by private persons of pieces of metal for use as money and the making of coins in resemblance or similitude of coins of Foreign States.

The Hon'ble MR. STEEL said :—"Under ordinary circumstances the proper occasion for discussing the principle of this Bill should have presented itself on the Motion to refer it to a Select Committee, but, as that stage was passed at Simla, I take the first opportunity of making a few observations. The Hon'ble Mr. Westland, when introducing the Bill, clearly showed the need for legislation to protect the public from the loss and inconvenience caused by the present condition of the copper currency, and to secure for the revenue any profit which may accrue from the issue of token coinage. There will be general agreement concerning the nature of the evils to be remedied, but there is room for difference of opinion regarding the best means of accomplishing this object.

"The Bill proposes to prohibit the manufacture and importation of unauthorised coin and to forbid the receipt of such coin by any local authority or railway administration, but it does not prohibit the ordinary circulation of the coin now in existence. It thus appears that the Bill strikes at only one of the evils that have been described. It does not propose to redress the existing inconvenience to the public, and may even increase this inconvenience by depriving the holders of those coins of some of the outlets by which they could have got rid of them.

"The Bill will certainly tend to secure for the revenue the profit accruing from the issue of token coinage, but it will only partially achieve this object. While the circulation of unauthorized coin is permitted there will be temptation to import it, and the importation can only be effectually prevented by stringent inquisitorial and punitive measures which the Government will be unwilling to put in practice. It will be observed that the Committee, for good and sufficient reasons, recommend that offences under this Act shall not be cognizable; that is to say, the law shall only be put in force under the order of a superior Magistrate, and the police shall not be allowed to interfere with the public of their own motion. Under these conditions preventive measures cannot be completely successful. Now, my Lord, we could have effectually accomplished all our objects by preventing the circulation of unauthorized coin altogether. In this case it would have been necessary in the interests of the poor that Government should undertake the buying up of all the pieces of metal in circulation by giving in exchange for them our own current copper coins. It would also have been necessary to give long notice—possibly two years' notice—of the intended conversion. With these safeguards the interests of both the public and Government would have been completely served, and it remains only to consider whether the cost of conversion could have been prohibitive. Now, it is understood that at the ruling exchange these pieces of metal are worth intrinsically more than our own copper coins, and the operation might presumably be carried out at small cost. The production of the large quantity of coins required might cause a strain upon our Mints, but these are not fully employed, and if necessary we might import coin from Birmingham, and probably do this as economically as we can make it for ourselves.

"If such a plan were adopted, it might possibly be found that the interval of two years might be employed to pour unauthorized coin across our frontier, but, if this apprehension were justified, there would be much less objection to stringent preventive measures to be adopted for a limited period, than to the same measures which under the present Bill may possibly become a permanent administrative necessity.

"Having said so much, my Lord, I may be asked why I have signed the report of the Select Committee recommending the passing of this Bill. To this the reply must be that it is not my function to initiate legislation but to advise upon measures brought before this Council by a responsible Government.

"I think the Bill will do some good in itself. I believe it proceeds in the right direction, and I hope it may lead the way to the bolder and larger measure which, in my opinion, will alone be completely successful. I look upon the Bill as a palliative in preparation for a radical cure."

The Hon'ble SIR DAVID BARBOUR said :—"I should like to explain very briefly why the more stringent measures recommended by the Hon'ble Mr. Steel have not been adopted. Like him I am of opinion that these pieces of metal

in resemblance of coin should not be allowed to circulate as money. But, if the Government were now to offer to buy up the whole of the unauthorized currency in circulation in the country, it must do so either at its value as copper—a course which would impose great loss upon the present holders of such coin, persons who are quite innocent holders—or it must offer to buy these pieces of metal at their nominal value, a course which would involve considerable loss to Government. Another objection is that, if it were known that we were buying these pieces of metal at their nominal value, they might be largely manufactured in order to be sold to the Government, and we should be buying copper at a large percentage above its real value.

"But a still more serious objection is that, in many districts of India, these pieces of metal are in common circulation, and the people are not accustomed to the use of our coin; it would be a severe measure entirely to prohibit the circulation of coin to which people are accustomed, and might cause great confusion in remote bázárs and villages and among ignorant people. On the whole, therefore, I think the course which the Select Committee has taken is the best; that is, that we should prevent the manufacture of these pieces of metal as far as possible, and prevent them from being imported into British India and put into circulation, and take some steps towards discouraging their use. If we find hereafter that the quantity of unauthorised coin is increasing in circulation, it will no doubt be necessary to take some further step such as that suggested by my hon'ble friend. I hope that may not be the case, but, if it is, it will have to be dealt with by further legislation in the way proposed."

The Hon'ble SIR CHARLES ELLIOTT said:—"I have only one remark to make in reference to what has fallen from the Hon'ble Mr. Steel, who made the suggestion that, whereas the Government will incur considerable loss in buying up this coin and withdrawing it from circulation, it might be able to recoup itself by the gain which will be obtained by the issue of its own copper coinage in the place of that which is withdrawn. I may mention that on behalf of the Finance Committee I undertook the investigation of the accounts of the Mints two years ago, and we came to the conclusion (in which I believed the Financial Department also agreed) that the gain on the copper coinage was extremely small, and in fact almost infinitesimal, and there would probably be no such profit to Government from the circulation of its own coin as the Hon'ble Mr. Steel has suggested."

SALT-DUTY BILL.

The Hon'ble SIR DAVID BARBOUR also moved for leave to withdraw the Bill to regulate the payment of duty in respect of Salt where there has been an alteration of the rate of duty payable in respect thereof. He said:—

"The circumstances under which it was thought necessary to introduce this Bill were explained by the Hon'ble Mr. Westland when the Bill was introduced in July last.

"The sufficiency of the grounds for the proposed legislation are beyond question. It is a cardinal principle of all taxation that as little as possible should be taken from the pockets of the people over and above what is added to the revenue of the State. But the first proviso to section 37 of the Sea Customs Act, 1878, operates in the direction of taking money from the public which is not added to the revenue of the State but merely put into the pockets of those importers of salt who are fortunate enough to have their ships at sea when the rate of duty on salt is raised. Proceedings of this nature are wholly unjustifiable, and I do not propose to withdraw the Bill on the ground that its provisions are unnecessary or inexpedient, but on the general ground that the Bill does not go far enough, that, in short, the law which it was proposed to apply to salt should also be applied to all other imports.

"There is as little justification for transferring money from the pockets of the public to the pockets of a small number of importers of (we will say) iron or steel, chosen at hazard, as there is for transferring money in the same way to the pockets of a few fortunate importers of salt.

"The principle on which the present Bill is based was recognised by the Hon'ble Mr. Westland to be as applicable to the imports of other goods as to the imports of salt, though the amount of money at stake may not be so great, in proportion to the value of the goods, as in the case of salt. But since the Bill was introduced the Secretary of State for India has suggested that the proposed legislation should be made applicable to all imports and not to salt alone; and I believe I am correct in saying that the members of the Select Committee to whom the Bill was referred were unanimously of the same opinion. The proposal to withdraw the present Bill is, therefore, merely preliminary to my moving for leave to introduce a Bill dealing in the manner proposed with all other articles of import as well as with salt, and needs no lengthy justification at my hands.

"I may as well mention that the proposal to deal with the whole question in a comprehensive manner must not be taken to indicate that the Government of India has any intention of re-imposing the import-duties."

The Motion was put and agreed to.

SEA CUSTOMS ACT, 1878, AND INDIAN TARIFF ACT, 1882, AMENDMENT BILL.

The Hon'ble SIR DAVID BARBOUR also moved for leave to introduce a Bill to amend the Sea Customs Act, 1878, and the Indian Tariff Act, 1882. He said:—

"In moving for leave to withdraw the Bill to regulate the payment of duty on salt I have already indicated generally the nature of the legislation which is now proposed, and I need not go over the same ground again.

"The first proviso to section 37 of the Sea Customs Act, 1878, runs as follows:—

"Provided that, when such rate or valuation has been raised after the grant of port-clearance at the port of shipment, the rate and valuation applicable to such goods shall be the rate and valuation in force on the date of such grant."

"This is the proviso which, for reasons with which this Council is now familiar, it is proposed to entirely repeal. This proviso met with much opposition when it was first proposed. I do not think it will find a single defender in the present day, and, so far as I am aware, no similar provision is to be found in the laws of any other country. I need not waste time by considering it any further. But, on repealing this proviso, it is proposed to substitute for it in the Indian Tariff Act, 1882, a provision which met with opposition when the present Sea Customs Act was being passed into law, and which in consequence of such opposition was not inserted in the Act as finally passed. I refer to a provision under which, if a contract is made for the sale of goods without any stipulation as to payment of duty, and a duty is imposed, or the previously existing rate of duty raised or lowered, before the contract is fulfilled, the buyer or seller, as the case may be, has the right of lowering or raising the price by a sum equal to the rate of duty imposed for the first time on the goods, or by the amount by which such duty has been either raised or lowered. An almost exactly similar provision is found in the English law, and I confess I can see no valid objection to it. If it is inoperative in any case, it does neither harm nor good, and whenever it is operative it removes what might be a serious risk. It has been said that this risk of the alteration of duty, or the imposition of a new duty, is a fair mercantile risk, and that no legislation is required. I trust that I may not be considered an advocate of unnecessary legislation, but I do hold the opinion that all risks are an evil, and that the fewer the risks to which commerce is exposed the better; all that is claimed for the proposed change is a full and fair consideration on the merits.

"And, as we are dealing with the Indian Tariff Act, it is proposed to make one or two slight changes with a view to clearing up doubt as to the meaning of the Act. The first change is merely the alteration of the position of a bracket in the schedule in the Act which has on one or two occasions caused doubt as to whether the words 'all other sorts' meant 'all other sorts of gunpowder' or

'all other sorts of arms, ammunition and military stores.' The latter is the correct interpretation, and this will now be made clear.

"The other alteration is merely the defining of 'arms' and 'ammunition' in the sense in which these terms are used in the Indian Arms Act, 1878, and the application to the Indian Tariff Act of the same procedure for declaring what articles come under the head of 'military stores,' which is at present in force in the Indian Arms Act.

"That procedure enables the Governor General in Council, by notification in the Gazette of India, to declare from time to time what articles shall be included under the head of 'military stores' for the purposes of the Indian Arms Act, and it will obviously be convenient that the same procedure should be followed under the Indian Tariff Act."

The Motion was put and agreed to.

The Hon'ble SIR DAVID BARBOUR also introduced the Bill.

The Hon'ble SIR DAVID BARBOUR also moved that the Bill and Statement of Objects and Reasons be published in the Gazette of India in English, and in the local Official Gazettes in English and in such other languages as the Local Governments think fit.

The Motion was put and agreed to.

The Council adjourned to Friday, the 1st February, 1889.

S. HARVEY JAMES,
Secretary to the Government of India,
Legislative Department.

FORT WILLIAM;
The 23rd January, 1889.

SUPPLEMENT TO

The Gazette of India.

No. 4.} CALCUTTA, SATURDAY, JANUARY 26, 1889.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The* SUPPLEMENT *and* PART VI *of the* GAZETTE *can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.*

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the state of the Season and prospects of the Crops.

Madras.—*For week ending 19th January, 1889.*—Rainfall very slight in Tanjore and Salem and none elsewhere; more rain wanted in Ganjam and Coimbatore. Standing crops generally good, but damaged by disease or excessive rain in parts of Chingleput, South Arcot and Tinnevelly and withering in Coimbatore. Pasturage generally sufficient, except in parts of Salem and Coimbatore. Agricultural operations progressing. Prices rising in Ganjam and six other districts, falling in eight and stationary elsewhere. General prospects favourable except in Ganjam and Coimbatore. 28,383 labourers on Rushikulya works, Ganjam.

Bombay.—*For week ending 23rd January, 1889.*—Slight rain in parts of Shikarpur. Late crops in Khandesh and Nasik, in one taluka of Poona, three of Surat and almost throughout Ahmednagar and Sholapur unsatisfactory; also cotton in parts of Sholapur and Bijapur, *jowari* in parts of Belgaum and exotic cotton and wheat in parts of Dharwar blighted; grain in one taluka of Ahmedabad injured by insects; *jowari* in two talukas of Ahmednagar by cloudy weather, and late crops in three talukas of Satara by blight and insects; standing crops, including opium in Baroda, otherwise good. Fodder scarce in Khandesh and Nasik and in parts of Hyderabad, Ahmednagar, Baroda, and Kathiawar. Prices rising in two talukas of Nasik.

Bengal.—*For week ending 22nd January, 1889.*—The rainfall reported last week, which extended to places in Western and Eastern Bengal, besides Behar, Chota Nagpore and Central Bengal, though slight and not general, has been useful, in spite of the hail, with which it was attended in Behar. The *rabi* crops are generally promising, but more rain is much needed throughout Chota Nagpore and in some districts in Central Bengal. Poppy and tobacco crops are reported on favourably. Sugarcane, which is being harvested in some districts, is expected to yield a good outturn. *Boro* rice is being transplanted, and is

doing well. Prices of rice and other grains continue to be very high as compared with the past year. No fresh report received concerning the affected tracts in North Behar, which are being personally inspected by His Honour the Lieutenant-Governor. The Collector of Chumparun, however, states that the pressure upon the people is not acute, but is increasing.

North-Western Provinces and Oudh.—*For week ending 23rd January, 1889.*—Weather cloudy. Light showers fell during the week in five districts. Rain is urgently needed everywhere to improve the prospects of the *rabi*. Poppy crop doing well. Irrigation continues. Sugarcane pressing in progress. Markets well supplied. Prices steady. Fodder becoming scarce and dear in places. Cattle healthy except in Kumaon.

Punjab.—*For week ending 23rd January, 1889.*—Slight rain in Rawalpindi and Peshawar. Prices unsettled in Delhi and Peshawar, stationary in all other districts. *Rabi* sowings completed. Watering of crops in progress in Lahore. Rain is urgently wanted throughout the Province. Crops on irrigated lands are reported to be in good condition, but those on unirrigated lands are already injured in many districts from want of rain, and will be much damaged if rain does not fall within the next week. Stock cattle are reported healthy. Fodder sufficient, except in Hissar, Dera Ismail Khan and in parts of Sialkot, Multan and Rawalpindi.

Central Provinces.—*For week ending 23rd January, 1889.*—Weather rather cloudy and warm. Light shower in Jubbulpore District. Wheat and other winter crops below average in Northern districts and in Bilaspur. Elsewhere prospects favourable. Cattle in fair condition.

Burma.—*For week ending 19th January, 1889.*—No rain has fallen during the past week. Crops are generally good, except in parts of Thayetmyo and Prome. The price of paddy has fallen in Akyab, Prome, Henzada, Sagaing, Kyaukse and Magwé and risen in Rangoon, Tharrawaddy, Thôngwa and Moulmein.

Assam.—*For week ending 23rd January, 1889.*—Weather cold. Slight rain in Upper Assam. Harvesting of winter rice nearly finished. Pulses and mustard are being gathered; sugarcane crushed and tea pruned.

Mysore and Coorg.—*For week ending 23rd January, 1889.*— No rain. Standing crops in good condition. Paddy and sugarcane sown in parts. Prospects generally favourable. Water-supply diminishing in parts of two taluks in the Mysore District. No material change in prices.

Rice crop harvested in Coorg. Coffee-picking in progress.

Berar and Hyderabad.—*For week ending 23rd January, 1889.*—Picking of cotton and harvesting of other *kharif* crops nearly over in Berar. *Rabi* crops are doing well. Prospects favourable. Cattle in fair condition. Fodder insufficient in some districts. Prices stationary.

No rain in Hyderabad. *Rabi* crops thriving; *tabi* sowings continue; scarcity of fodder still felt. Prices stationary.

Central India.—*For week ending 23rd January, 1889.*—The report from Bhopal this week shows rain wanted in the Bhilsa district. Standing crops and probable cutturn only fair. Prices of food-grains fallen in Dhar and risen elsewhere in Bhopawar agency.

Rajputana.—*For week ending 23rd January, 1889.*—Agricultural operations satisfactory. Standing crops thriving, but wheat withering in Kotah for want of rain. Agricultural stock good. Pasturage or fodder sufficient, except in Marwar, Kherwara, Meywar and Dholepore. Prices steady generally except in Marwar. Opium satisfactory. Cotton fair.

Nepal.—*For week ending 17th January, 1889.*—Showers fell during the week. Weather chilly and cloudy at times. Dry winds in the morning and evening. Prospects improved in the valley.

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

ABSTRACT SHOWING THE RESULT OF EMIGRATION FROM THE PORT OF CALCUTTA DURING THE MONTH OF DECEMBER, 1888.

No. 1.—As to Age and Sex.

	Trinidad.				Demerara.				Fiji.				Mauritius.				Natal.				Surinam.				Guadeloupe.				Total.		Grand Total.
	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	
Under 2 years	...	...	...	...	12	14	26	40·00 women to every 100 men.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12	14	26
From 2 to 10 years	...	...	...	...	25	25	50		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	25	25	50
„ 10 „ 20 „	...	...	...	...	49	18	67		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	49	18	67
„ 20 „ 30 „	...	...	...	...	269	103	372		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	269	103	372
„ 30 „ 40 „	...	...	...	...	38	22	60		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	38	22	60
„ 40 „ 50 „	...	...	...	...	3	...	3		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	...	3
Above 50 „	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Grand Total	...	...	...	...	396	182	578		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	396	182	578

No. 2.—As to places whence Emigrants came to Calcutta for Embarkation.

Orissa	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Western Bengal	...	...	...	...	2	2	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	2	4
Central „	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Eastern „	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Behar	...	...	...	...	87	54	141	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	87	54	141
North-Western Provinces	...	...	...	...	217	92	309	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	217	92	309
Oudh	...	...	...	...	73	28	101	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	73	28	101
Central India	...	...	...	...	3	5	8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	5	8
Punjab	...	...	...	...	7	1	8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7	1	8
Nepal and Native States	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Mixed, Bombay & Madras	...	...	...	...	7	...	7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7	...	7
Grand Total	...	...	...	...	396	182	578	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	396	182	578

No. 3.—As to Caste and Religion.

Brahmins and high castes	...	...	...	...	69	22	91	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	69	22	91
Agriculturists	...	...	...	...	101	37	138	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	101	37	138
Artisans	...	...	...	...	57	26	83	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	57	26	83
Low castes	...	...	...	...	120	64	184	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	120	64	184
Musulmans	...	...	...	...	49	33	82	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	49	33	82
Christians	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Grand Total	...	...	...	...	396	182	578	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	396	182	578

MEMORANDUM.	Male.	Female.	Total.
1. Hindus	347	149	496
2. Musulmans	49	33	82
3. Christians	...	...	...
Total	396	182	578

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

No. XXXIX OF 1888-89.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	Railways.	Total mean length open.	Receipts for week ending 31st December, 1887. Total.	Receipts for week ending 31st December, 1887. Per mile open.	Total mean length open.	Receipts for week ending 29th December, 1888. Total.	Receipts for week ending 29th December, 1888. Per mile open.	Total Receipts from 1st April to 31st December, 1887. Total.	Total Receipts from 1st April to 31st December, 1887. Per mile open per week.	Total Receipts from 1st April to 29th December, 1888. Total.	Total Receipts from 1st April to 29th December, 1888. Per mile open per week.	Total Increase in 1888-89.	Total Decrease in 1888-89.
	State Lines worked by Companies.		R	R		R	R	R	R	R	R	R	R
First 12 days of Jan., 1889	East Indian	1,514	9,05,072	598	1,514	8,56,424	566	3,33,58,765	565	3,20,69,364	543	...	12,89,401
12th Jan., 1889	Rajputana-Malwa (a)	1,664	3,70,208	222	1,664	3,91,000	235	1,18,25,381	181	1,34,22,858	207	15,97,477	...
First 12 days of Jan., 1889	Sindia	75	10,106	135	75	6,921	92	3,35,730	115	2,62,525	90	...	73,205
Ditto	Patna-Gya	57	9,880	173	57	8,859	155	3,80,146	170	3,65,488	164	...	14,658
12th Jan., 1889	Bengal-Nagpur (b)	186	71,476	384	225	43,049	191	9,89,612	135	11,17,794	152	1,28,182	...
First 12 days of Jan., 1889	Dildarnagar-Ghazipur	12	1,101	92	12	659	55	35,520	76	33,923	72	...	1,597
First 5 days of Jan., 1889	Mysore	140	9,812	70	140	10,504	75	3,86,204	70	4,48,254	82	62,050	...
Ditto	Southern Mahratta (c)	850	59,745	70	854	70,258	82	24,00,435	80	29,10,507	87	5,10,072	...
Ditto	Indian Midland	42	(g)—1,842	—44	136	12,440	91	1,18,233	72	4,88,231	92	3,69,998	...
Ditto	Cuddapah-Nellore	83	9,755	118	83	4,234	51	(d)48,453	38	1,83,150	57	1,34,697	...
Last 9 days of Dec., 1888	Bareilly-Pilibhit	36	1,612	45	36	2,618	73	65,524	47	65,594	47	70	...
First 5 days of Jan., 1889	Lucknow-Sitapur-Sihramau	105	4,945	47	105	5,686	54	1,51,373	37	1,89,859	46	38,486	...
	TOTAL	4,764	14,51,960	305	4,901	14,12,652	288	5,00,95,376	276	5,15,57,547	271	14,62,171	...
	State Lines worked by Government.												
12th Jan., 1889	North-Western (e)	2,433	4,58,295	188	2,415	4,88,756	202	1,54,43,493	176	1,90,41,533	202	35,98,040	...
First 5 days of Jan., 1889	Wardha Coal	45	27,390	609	45	21,691	482	5,12,634	290	6,08,543	347	95,909	...
Last 9 days of Dec., 1888	Bengal Central	125	14,167	113	125	11,861	95	5,05,584	104	5,38,237	110	32,653	...
Ditto	Eastern Bengal Railways (f)	645	2,51,204	390	673	2,40,077	357	73,49,706	292	80,97,233	309	7,47,527	...
Ditto	Nalhati	27	1,569	57	27	1,821	67	66,093	62	74,379	70	8,286	...
First 12 days of Jan., 1889	Tirhoot	259	34,505	133	273	25,938	95	12,71,222	130	12,04,241	118	...	66,981
First 5 days of Jan., 1889	Burma	333	64,249	193	441	51,156	116	21,34,514	164	21,80,864	142	46,350	...
Ditto	Jorhat	28	555	20	31	1,483	48	40,548	38	47,269	43	6,721	...
Ditto	Cherra-Companyganj	7	(g)—551	—73	7	234	31	8,991	31	6,318	22	...	2,673
	TOTAL	3,902	8,51,473	218	4,037	8,43,017	209	2,73,32,785	188	3,17,98,617	205	44,65,832	...
	Lines worked by Guaranteed Companies.												
29th Dec., 1888	Madras	831	1,62,829	196	840	1,97,018	235	61,45,230	188	63,58,508	194	2,13,278	...
First 5 days of Jan., 1889.	South Indian	654	1,42,853	218	654	1,67,154	164	38,74,427	151	41,52,202	163	2,77,775	...
Ditto	Great Indian Peninsula	1,504	9,56,926	637	1,504	8,34,577	555	2,89,67,633	491	2,99,87,971	511	10,20,338	..
12th Jan., 1889	Bombay, Baroda and Central India	461	2,85,514	619	461	2,47,000	536	89,14,716	492	90,83,384	505	1,68,668	..
First 5 days of Jan., 1889.	Oudh and Rohilkhand	693	2,05,733	297	692	1,30,040	188	48,89,559	182	50,19,317	186	1,29,758	...
	TOTAL	4,143	17,53,855	423	4,151	15,15,789	365	5,27,91,565	324	5,46,01,382	337	18,09,817	...
GRAND TOTAL (GUARANTEED AND STATE)		12,809	40,57,288	317	13,089	37,71,458	288	13,02,19,726	266	13,79,57,546	272	77,37,820	...
GROSS ESTIMATED EXPENSES		...	...	...	...	...	...	6,77,14,604	139	7,44,98,125	147	...	...
NET RECEIPTS		...	...	...	...	...	...	6,25,05,122	127	6,34,59,421	125	9,54,299	...
	Assisted Companies.												
First 12 days of Jan., 1889.	Bengal and North-Western	376	54,982	146	376	48,129	128	14,96,746	101	16,82,291	115	1,85,545	...
Ditto	Tarakeshwar	22	4,267	192	22	4,782	217	1,93,228	223	2,02,014	233	8,786	...
Last 9 days of Dec., 1888.	Rohilkhand-Kumaun	67	11,700	175	67	4,942	74	2,54,801	98	2,68,168	103	13,367	...
Ditto	Dibru-Sadiya	78	6,428	82	78	6,331	81	3,12,369	102	3,28,301	108	15,932	...
	TOTAL	543	77,377	142	543	64,184	118	22,57,144	106	24,80,774	117	2,23,630	...
	Native States.												
First 5 days of Jan., 1889.	The Nizam's Guaranteed Company	208	27,710	133	310	43,878	142	11,77,431	144	12,71,114	110	93,683	...
12th Jan., 1889	The Gaekwar's	59	4,335	74	59	2,490	42	1,17,891	51	1,00,141	44	...	17,750
Ditto	The Gaekwar's Mehsana-Vadnagar	21	928	44	27	700	26	27,625	33	32,762	39	5,137	...
First 5 days of Jan., 1889.	Bhavnagar-Gondal-Junagarh-Porbandar	193	20,177	105	209	23,007	110	7,31,892	97	7,72,089	99	40,197	...
Ditto	Morvi	68	2,696	40	68	2,762	41	1,05,128	40	1,26,824	48	21,696	...
12th Jan., 1889	Jodhpore	124	7,434	60	124	6,300	51	2,53,835	52	2,54,732	53	897	...
	TOTAL	673	63,280	94	797	79,137	99	24,13,802	91	25,57,662	86	1,43,860	...

(a) Includes the Cawnpore-Achnera State Railway.
(b) Includes the Katni-Umaria State Railway.
(c) Includes the Bellary-Kistna State Railway.
(d) Total receipts from 15th September to 31st December, 1887.
(e) Includes the Amritsar-Pathankot and Rajpura-Patiala State Railways.
(f) Includes the Northern Bengal, Dacca, Kaunia-Dharlla and Assam-Behar State Railways.
(g) Due to adjustments.

M. C. BRACKENBURY, *Major, R.E.*,
Under-Secretary.

CALCUTTA,
The 25th January, 1889.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF-YEAR ENDING THE 30th JUNE 1888.

(See Supplement to the *Gazette of India*, dated 28th July 1888.)

Districts.	Average wages per month.		
	Able-bodied Agricultural Labourer.	Syce or Horse-keeper.	Common Mason, Carpenter or Blacksmith.
	R a. p.	R a. p.	R a. p.
MADRAS (*Revised*).			
Ganjam	4 11 0	6 9 0	9 6 0
Vizagapatam	3 14 0	4 7 0	9 11 0
Godávari	5 0 0	5 0 0	15 0 0
Kistna	5 10 8	7 10 8	17 14 3
Nellore	5 8 0	6 4 0	16 10 8
Cuddapah	7 8 0	7 8 0	15 0 0
Anantapur	4 0 0	7 8 0	15 0 0
Bellary	5 5 0	7 0 0	15 0 0
Kurnool	4 11 0	4 11 0	20 10 0
Madras	5 0 0	5 8 0	13 9 6
Chingleput	4 8 0	5 0 0	13 8 0
North Arcot	5 3 7	5 12 10	15 6 4
South Arcot	5 6 4	6 3 4	12 11 4
Tanjore	5 9 8	6 12 9	15 0 0
Trichinopoly	4 2 0	6 8 0	12 3 0
Madura	4 14 0	5 8 0	12 8 6
Tinnevelly	5 4 0	6 10 8	12 6 8
Coimbatore	4 12 0	5 13 4	17 8 0
Nilgiris	7 8 0	9 0 0	25 0 0
Salem	4 3 8	5 5 4	13 13 4
South Canara	6 14 0	6 12 0	18 2 0
Malabar	6 0 0	6 10 2	13 4 2

E. J. SINKINSON,

Offg. Secretary to the Government of India.

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The Gazette of India.

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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Calcutta, the 31st January, 1889.

No. 68. The services of Lieutenant D. J. O. Taylor, Assistant Commissioner, Burma, are replaced at the disposal of the Military Department.

No. 71.—Mr. W. H. Verner has been permitted to resign Her Majesty's Bengal Civil Service, with effect from the 7th December, 1888.

No. 76.—Mr. J. P. Grant has been permitted to resign Her Majesty's Bengal Civil Service, with effect from the 1st January, 1889.

JUDICIAL.

The 31st January, 1889.

No. 105.—In supersession of Home Department Notification, No. 1735, dated the 13th November, 1888, the Governor-General in Council is pleased, under the provisions of section 4 of Act XVIII of 1884 (the Punjab Courts Act, 1884), to appoint Mr. C. A. Roe, B.A., B.C.S., to be a Judge of the Chief Court, Punjab, temporarily until further orders, with effect from the 13th November, 1888.

No. 107.—With effect from 13th November, 1888, the Governor-General in Council is pleased, under the provisions of section 4 of Act XVIII of 1884 (the Punjab Courts Act, 1884), to appoint Mr. J. Frizelle, B.C.S., to officiate as a Judge of the Chief Court, Punjab, during the unexpired portion of the furlough granted to Mr. T. W. Smyth, M.A., C.S., or until further orders.

POLICE.

The 29th January, 1889.

No. 38.—With effect from November 13th, 1888, Mr. H. F. Cotgrave, District Superintendent of Police of the 3rd class, Hyderabad Assigned Districts, to be District Superintendent of Police of the 4th class.

Mr. H. A. Heath, District Superintendent of Police of the 4th class, to be District Superintendent of Police of the 3rd class *vice* Mr. Cotgrave.

The 31st January, 1889.

No. 43.—The services of the following officers were placed at the disposal of the Chief Commissioner of Burma for employment in the

Upper Burma Military Police, with effect from the dates specified against their names:—

NAME.	Date of appointment.
Lieutenant E. T. Gastrell, Bengal Staff Corps	21st March, 1886.
Lieutenant H. F. Loch, Bengal Staff Corps	21st March, 1886.
Lieutenant H. D'u Keary, Madras Staff Corps	7th January, 1887.
Captain E. S. Hastings, D.S.O., Madras Staff Corps	Ditto.
Lieutenant H. O'Donnell, Bengal Staff Corps	19th August, 1886.
Captain G. R. McMullen, Bengal Staff Corps	20th January, 1887.
Lieutenant H. F. Holland, Bengal Staff Corps	1st October, 1886.
Lieutenant R. P. S. Barnett, Bombay Staff Corps	11th February, 1887.
Lieutenant R. P. Colomb, Bombay Staff Corps	24th January, 1887.
Captain V. C. Tonnochy, Bengal Staff Corps	2nd September, 1886.
Lieutenant R. M. Rainey, Madras Staff Corps	6th March, 1887.
Captain F. C. Dunlop, Bengal Staff Corps	24th February, 1887.
Captain W. Cook, Bengal Staff Corps	15th January, 1887.
Lieutenant E. R. Hartigan, Bombay Staff Corps	26th March, 1887.
Lieutenant F. O. Anderson, Bengal Staff Corps	13th January, 1887.
Captain C. W. Harris, Bengal Staff Corps	20th April, 1888.
Lieutenant W. G. Alban, Bombay Staff Corps	12th July, 1888.
Captain N. A. K. Burne, Bengal Staff Corps	4th June, 1887.
Captain A. J. R. Hutchinson, Bengal Staff Corps	30th May, 1887.
Lieutenant H. F. E. Hodges, Bombay Staff Corps	26th ditto.
Lieutenant A. T. Young, Madras Staff Corps	1st February, 1887.
Lieutenant J. Phillips, Bengal Staff Corps	23rd ditto.
Lieutenant H. L. Custance, Bengal Staff Corps	29th March, 1887.
Lieutenant W. G. Hatherell, Bombay Staff Corps	9th February, 1887.
Subadar Major Chatter Sing, Rai Bahadur	11th November, 1886.
Lieutenant J. A. H. Woodward, Bengal Staff Corps	21st January, 1887.
Lieutenant J. A. Vanrenen, Bengal Staff Corps	25th ditto.
Lieutenant R. H. Dawson, Madras Staff Corps	16th ditto.
Lieutenant S. H. Pelly, Bombay Staff Corps	29th January, 1888.
Lieutenant C. C. Anderson, Bengal Staff Corps	25th May, 1887.
Lieutenant G. D. Atkinson, Bombay Staff Corps	25th May, 1888.
Lieutenant P. B. Vaughan, Bengal Staff Corps	21st July, 1888.
Captain S. C. F. Peile, Bengal Staff Corps	11th March, 1887.

2. The services of the following officers were at the disposal of the Chief Commissioner of Burma between the dates mentioned opposite their names:—

NAME.	Date of appointment to the Upper Burma Military Police.	Date of reversion to Military duty.
Captain H. F. Farrant, Madras Staff Corps	22nd January, 1887	8th May, 1887.
Captain P. G. Huggins, Madras Staff Corps	9th ditto	2nd January, 1888.
Captain E. E. Taylor, Bengal Staff Corps	28th ditto	8th November, 1887.
Lieutenant H. B. Borrodaile, Bengal Staff Corps	11th ditto	10th January, 1889.
Lieutenant W. Giles, Bengal Staff Corps	16th ditto	15th ditto.
Lieutenant G. A. Welman, Madras Staff Corps	19th ditto	17th October, 1887.
Lieutenant W. H. Dobbie, Madras Staff Corps	29th ditto	17th March, 1887.
Captain J. M. A. Retallick, Bengal Staff Corps	24th May, 1887	15th January, 1888.
Lieutenant O. C. Armstrong, Bengal Staff Corps	25th ditto	20th July, 1888.
Lieutenant H. Trevor, Bengal Staff Corps	8th July, 1887	11th August, 1888.
Lieutenant A. dela C. Travers, Bengal Staff Corps	27th September, 1887.	Died 15th August, 1888.

The 1st February, 1889.

No. 47.—The services of Lieutenant J. Henegan, 27th Madras Infantry, are placed at the disposal of the Chief Commissioner of Burma for employment as 2nd-in-Command of the Kubo Valley Police Force.

A. P. MACDONNELL,
Secretary to the Government of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATIONS.—GENERAL.

Calcutta, the 31st January, 1889.

No. 118-95G.—*Erratum.*—In Notification No. 6, dated 4th January, 1889, for "27th December, 1888," read "25th December, 1888."

W. R. LAWRENCE,
Under-Secretary to the Government of India.

FORESTS.

The 29th January, 1889.

No. 90F.—With reference to the Notification of this Department, No. 43 F., dated the 18th instant, it is hereby notified that Mr. E. E. Fernandez, Deputy Director of the Forest School, officiated as Director of the Forest school, and was also in charge of the Office of Conservator of Forests, School Circle, North-Western Provinces and Oudh, in addition to his own duties, from the 2nd to the 15th January, 1889, both dates inclusive.

PATENTS.

The 29th January, 1889.

No. 176 P.—Specifications of the undermentioned inventions have been filed; under the provisions of Act V of 1888, in the Office of the Secretary to the Government of India in the Revenue and Agricultural Department. Copies have been sent to the Governments of Fort St. George and Bombay and the Chief Commissioner of Burma. A copy of every specification is open to public inspection, at all reasonable hours, at the Office of the Secretary to the Government of India in the Revenue and Agricultural Department at the Presidency, upon payment of a fee of one rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying:—

No. 18 of 1889.—Henry Fricker, of 4, Great Portland Street, Oxford Street, London, England, for improved portable cooking apparatus.

No. 21 of 1889.—Richard Mott Wanzer, of Hamilton, Ontario, Canada, Manufacturer, for improvements in lamps for lighting and heating purposes, and in detail appliances to be used in connection therewith.

No. 36 of 1888.—August Graemiger, Chemist, a citizen of the Republic of Switzerland, at present residing at 4, Corporation Street, Manchester, in the County of Lancaster, Kingdom of Great Britain, for processes and apparatus for dyeing, scouring, bleaching, and otherwise treating yarn in cops.

No. 67 of 1888.—deFonblanque Pennefather, of 13, Rumford Street, Liverpool, England, Cotton Broker, for improvements in apparatus for ventilating rooms, chambers, buildings, ships' cabins, railway carriages, and the like.

No. 94 of 1888.—William Gadd, of 64, Barton Arcade, Manchester, England, Civil and Consulting Engineer, for improvements relating to the construction of gas-holders.

No. 125 of 1888.—Charles Eastman Tripler, Gentleman, of the City, County and State of New York, United States of America, for improvement for amalgamating and separating precious metals from powdered ore or earth.

E. C. BUCK,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 28th January, 1889.

No. 159-G.—The following promotions are made in the Berar Commission, with effect from the 26th November, 1888, on the forenoon of which date Colonel K. J. L. Mackenzie, Judicial Commissioner of the Hyderabad Assigned Districts, assumed charge of his duties :—

Colonel R. Bullock, Deputy Commissioner of the 2nd class, substantive *pro tempore*, to be a Deputy Commissioner of the 2nd class.

Mr. H. S. Nicholetts, Assistant Commissioner of the 1st class, and Officiating Deputy Commissioner of the 2nd class, to be a Deputy Commissioner of the 3rd class.

Mr. A. J. Dunlop, Assistant Commissioner of the 2nd class, to be an Assistant Commissioner of the 1st class, but to be seconded during employment in foreign service.

Mr. R. D. Hare, Assistant Commissioner of the 2nd class, to be an Assistant Commissioner of the 1st class, but to be seconded during employment in foreign service.

Captain J. G. Morris, Assistant Commissioner of the 2nd class, and Officiating Deputy Commissioner of the 3rd class, to be an Assistant Commissioner of the 1st class, but to continue to officiate as a Deputy Commissioner of the 3rd class.

The substantive promotions of Mr. Hare and Captain Morris are made under the operation of rule 4, section 4, of the Pay and Acting Allowance Code.

Muhammad Yasin Khan, Assistant Commissioner of the 3rd class, and Officiating Assistant Commissioner of the 1st class, to be an Assistant Commissioner of the 2nd class, but to continue to officiate as an Assistant Commissioner of the 1st class.

Pandit Suraj Narayan, Supernumerary Assistant Commissioner of the 3rd class, to be an Assistant Commissioner of the 3rd class on the sanctioned establishment.

The 31st January, 1889.

No. 177-G.—The services of Mr. F. Wolley-Dod, Executive Engineer, 3rd grade, substantive *pro tempore*, State Railways, and at present employed in the Kashmir State, are replaced at the disposal of the Public Works Department, with effect from the date on which he may relinquish charge of his duties.

No. 413-I.—Whereas the Governor-General in Council has power and jurisdiction within the Civil and Military Station of Bangalore; In exercise of such powers and jurisdiction and of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act, XXI of 1879, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to extend the provisions, so far as they may be applicable, of the following enactments to the Civil and Military Station of Bangalore, namely :—

Act XVIII of 1850 (for the protection of Judicial officers).

The Indian Registration Act, VII of 1886, except sub-sections (1) and (3) of section 3 and section 6.

The Debtors Act, VI of 1888, except sections 9 and 10.

The Civil Procedure Code Amendment Act, VII of 1888, except sections 37, 38, 40 and 41.

Act X of 1888 (to amend the Code of Civil Procedure), except section 2 and so much of section 4 as relates to Act VIII of 1880.

No. 428-I.—*Erratum.*—In Foreign Department Notification No. 1928I., dated the 18th May, 1888, in the third modification, for the word "ten" substitute the word "nineteen."

No. 432-I.—Whereas the Governor-General in Council has and exercises full jurisdiction within those portions of land which are occupied, or may be hereafter occupied, by the Bengal-Nagpur Railway (including the land occupied as stations, out-buildings, and for other purposes connected with the Railway) which lie within the Feudatory States of Khairagarh and Nandgaon: In exercise of this jurisdiction and of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act, 1879, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to issue the following notification in supersession of Foreign Department Notification No. 1356-I., dated 16th April, 1884 :—

(1) All laws for the time being in force in the Raipur district of the Central Provinces shall be deemed to be in force in the aforesaid land.

(2) All Courts having for the time being jurisdiction within the Raipur district of the Central Provinces shall exercise the same jurisdiction within the aforesaid land.

(3) The administration of the police within the aforesaid land shall be vested in the District Superintendent of Police for the time being of Raipur, who shall exercise within the aforesaid land the same police powers as he may exercise for the time being in the district of Raipur, in subordination to the same authorities as he may be, for the time being, subordinate to, when exercising these powers within the said district of Raipur.

No. 452-I.—The Governor-General in Council is pleased to modify Foreign Department notification, No. 1827-I., dated the 11th May, 1888, as follows :—

In paragraph 2 the following shall be substituted for clause (*a*) :—

"2. (*a*) The Assistant Political Agent in Jhalavad for the time being and the Deputy Assistant Political Agent in Jhalavad for the time being shall respectively

exercise the powers of a District Magistrate and a Magistrate of the 1st class, and the Station Officer at Wadhwan for the time being and the District Thanadar at Wadhwan for the time being shall exercise the powers of a Magistrate of the second class (with power to commit for trial to the Court of Session) as described in the Code of Criminal Procedure within the aforesaid lands."

The 1st February, 1889.

No. 182-*G*.—The services of Lieutenant C. C. Leveson-Gower, Officiating Wing Officer (on probation) Bhopal Battalion, are replaced, temporarily, at the disposal of the Military Department, with effect from the date on which he may be struck off the strength of the regiment.

XV of 1872.

No. 467-*I*.—Whereas it is expedient to provide for the voluntary registration of births and deaths among certain classes of persons in the Cantonment of Secunderabad, for the more effectual registration of those births and deaths and of marriages registered in that Cantonment under the Indian Christian Marriage Act, 1872, and for the establishment of a general registry office for keeping registers of those births, deaths and marriages:

And whereas it is also expedient to provide for the authentication and custody of certain existing registers made otherwise than in the performance of a duty specially enjoined by the law of that Cantonment, and to declare that copies of the entries in those registers shall be admissible in evidences;

The Governor-General in Council has been pleased to issue the following orders:—

CHAPTER I.

PRELIMINARY.

Title and commencement.

1. (*1*) These orders may be called the Secunderabad Births, Deaths and Marriages Registration Law, 1888, and are hereinafter referred to as "this Law"; and

(*2*) They shall come into force on such day as the Governor-General in Council, by notification in the *Gazette of India*, directs.

(*3*) Any power conferred by this Law to make rules or to issue orders may be exercised at any time after the publication of this Law in the *Gazette of India*; but a rule or order so made or issued shall not take effect until the Law comes into force.

Extent.

2. This Law extends to the whole of the Cantonment of Secunderabad.

Definitions.

3. In this Law, unless there is something repugnant in the subject or context,—

(*1*) "Resident" means the Resident at Hyderabad:

(*2*) "sign" includes mark, when the person making the mark is unable to write his name:

(*3*) "prescribed" means prescribed by a rule made by the Governor-General in Council under this Law: and

(*4*) "Registrar of Births and Deaths" means a Registrar of Births and Deaths appointed under this Law.

Saving of local laws.

4. Nothing in this Law, or in any rule made under this Law, shall affect any law heretofore or hereafter passed providing for the registration of births and deaths within particular local areas.

Powers exercisable from time to time.

5. All powers conferred by this Law may be exercised from time to time as occasion requires.

CHAPTER II.

GENERAL REGISTRY OFFICE OF BIRTHS, DEATHS AND MARRIAGES.

Establishment of general registry office and appointment of Registrar-General.

6. The Resident—

(*a*) shall establish a general registry office for keeping such certified copies of registers of births and deaths registered under this Law, or marriages registered under the Indian Christian Marriage Act, 1872, as may be sent to it under this Law, or under the Indian Christian Marriage Act as amended by this Law; and

XV of 1872.

(*b*) may appoint to the charge of that office an officer to be called the Registrar-General of Births, Deaths and Marriages.

Indexes to be kept at general registry office.

7. The Registrar-General of Births, Deaths and Marriages shall cause indexes of all the certified copies of registers sent to his office under this Law, or under the Indian Christian Marriage Act as amended by this Law, to be made and kept in his office in the prescribed form. XV of 1872.

Indexes to be open to inspection.

8. Subject to the payment of the prescribed fees, the indexes so made shall be at all reasonable times open to inspection by any person applying to inspect them, and copies of entries in the certified copies of the registers to which the indexes relate shall be given to all persons applying for them.

Copies of entries to be admissible in evidence.

9. A copy of an entry given under the last foregoing section shall be certified by the Registrar-General of Births, Deaths and Marriages, or by an officer authorised in this behalf by the Resident, and shall be admissible in evidence for the purpose of proving the birth, death or marriage to which the entry relates.

Superintendence of Registrars by Registrar-General.

10. The Registrar-General of Births, Deaths and Marriages shall exercise a general superintendence over the Registrars of Births and Deaths.

CHAPTER III.

REGISTRATION OF BIRTHS AND DEATHS.

Application of this Chapter.

Persons whose births and deaths are registrable.

11. (*1*) The persons whose births and deaths shall, in the first instance, be registrable under this Chapter are the members of every race, sect or tribe to which the Indian Succession Act, 1865, applies and in respect of which an order under section 332 of that Act is not for the time being in force, and all persons professing the Christian religion. X of 1865.

(*2*) But the Resident, by notification in the Residency Orders, may, with the previous approval of the Governor-General in Council, extend the operation of this Chapter to any other class of persons either generally or in any local area.

Registration Establishment.

Power for Resident to appoint Registrars.

12. The Resident may appoint, either by name or by virtue of their office, so many persons as he thinks necessary to be Registrars of Births and Deaths for such local areas as he may define and, if he sees fit, for any class of persons in any local area.

Registrar to be deemed a public servant.

13. Every Registrar of Births and Deaths shall be deemed to be a public servant within the meaning of the Indian Penal Code. XLV of 1860.

Power to remove Registrars.

14. (*1*) The Resident may suspend, remove or dismiss any Registrar of Births and Deaths.

(*2*) A Registrar of Births and Deaths may resign by notifying in writing to the Resident his intention to do so, and, on his resignation being accepted by the Resident, he shall be deemed to have vacated his office.

Office and attendance of Registrar.

15. (*1*) Every Registrar of Births and Deaths shall have an office in the local area for which he is appointed.

(*2*) Every Registrar of Births and Deaths to whom the Resident may direct this sub-section to apply shall attend at his office for the purpose of registering births and deaths on such days and at such hours as the Registrar-General of Births, Deaths and Marriages may direct, and shall cause to be placed in some conspicuous place on or near the outer door of his office his name, with the addition of Registrar of Births and Deaths for the local area or class for which he is appointed, and the days and hours of his attendance.

Absence of Registrar or vacancy in his office.

16. (1) When any Registrar of Births and Deaths to whom the Resident may direct this section to apply is absent, or when his office is temporarily vacant, any person whom the Registrar-General of Births, Deaths and Marriages appoints in this behalf, or, in default of such appointment, the First Assistant Resident at Hyderabad, or such other officer as the Resident appoints in this behalf shall be the Registrar of Births and Deaths during such absence or until the Resident fills the vacancy.

(2) The Registrar-General of Births, Deaths and Marriages shall report to the Resident all appointments made by him under this section.

Register books to be supplied and preservation of records to be provided for.

17. The Resident shall supply every Registrar of Births and Deaths with a sufficient number of register books of births and of register books of deaths, and shall make suitable provision for the preservation of the records connected with the registration of births and deaths.

Mode of Registration.

Duty of Registrar to register births and deaths of which notice is given.

18. Every Registrar of Births and Deaths, on receipt of notice of a birth or death within the local area or among the class for which he is appointed, shall, if the notice is given within the prescribed time and in the prescribed mode by a person authorised by this Law to give the notice, forthwith make an entry of the birth or death in the proper register book :

Provided that—

(a) if he has reason to believe the notice to be in any respect false, he may refuse to register the birth or death until he receives an order from the First Assistant Resident at Hyderabad directing him to make the entry and prescribing the manner in which the entry is to be made; and

(b) he shall not enter in the register the name of any person as father of an illegitimate child, unless at the request of the mother and of the person acknowledging himself to be the father of the child.

Persons authorised to give notice of birth.

19. Any of the following persons may give notice of a birth, namely :—

(a) the father or mother of the child ;

(b) any person present at the birth ;

(c) any person occupying, at the time of the birth, any part of the house wherein the child was born and having knowledge of the child having been born in the house;

(d) any medical practitioner in attendance after the birth and having personal knowledge of the birth having occurred;

(e) any person having charge of the child.

Persons authorized to give notice of death.

20. Any of the following persons may give notice of a death, namely :—

(a) any relative of the deceased having knowledge of any of the particulars required to be registered concerning the death ;

(b) any person present at the death ;

(c) any person occupying, at the time of the death, any part of the house wherein the death occurred and having knowledge of the deceased having died in the house;

(d) any person in attendance during the last illness of the deceased ;

(e) any person who has seen the body of the deceased after death.

Entry of birth or death to be signed by person giving notice.

21. (1) When an entry of a birth or death has been made by the Registrar of Births and Deaths under section 18, the person giving notice of the birth or death must sign the entry in the register in the presence of the Registrar.

(2) Until the entry has been so signed, the birth or death shall not be deemed to be registered under this Law.

(3) When the birth of an illegitimate child is registered, and the mother and the person acknowledging himself to be the father of the child jointly re-

quest that that person may be registered as the father, the mother and that person must both sign the entry in the register in the presence of the Registrar.

Grant of certificate of registration of birth or death.

22. The Registrar of Births and Deaths shall, on application made at the time of registering any birth or death by the person giving notice of the birth or death, and on payment by him of the prescribed fee, give to the applicant a certificate in the prescribed form, signed by the Registrar of having registered the birth or death.

Duty of Registrars as to sending certified copies of entries in register books to Registrar-General.

23. (*1*) Every Registrar of Births and Deaths shall send to the Registrar-General of Births, Deaths and Marriages, at the prescribed intervals, a true copy certified by him, in the prescribed form, of all the entries of births and deaths in the register book kept by him since the last of those intervals:

Provided that in the case of Registrars of Births and Deaths who are clergymen of the Churches of England, Rome and Scotland, the Registrar may, if so directed by his ecclesiastical superior, send the certified copies in the first instance to that superior, who shall send them to the Registrar-General of Births, Deaths and Marriages.

(*2*) In this section "Church of England" and "Church of Scotland" mean the Church of England and the Church of Scotland as by law established respectively; and "Church of Rome" means the Church which regards the Pope of Rome as its spiritual head.

Searches and copies of entries in register books.

24. (*1*) Every Registrar of Births and Deaths shall, on payment of the prescribed fees, at all reasonable times, allow searches to be made in the register books kept by him, and give a copy of any entry in the same.

(*2*) Every copy of an entry in a register book given under this section shall be certified by the Registrar of Births and Deaths, and shall be admissible in evidence for the purpose of proving the birth or death to which the entry relates.

Exceptional provision for registration of certain births and deaths.

25. Notwithstanding anything in section 18, the Governor-General in Council may make rules authorising Registrars of Births and Deaths, on conditions and in circumstances to be specified in the rules, to register births and deaths occurring outside the local areas or classes for which they are appointed.

Penalty for False Information.

Penalty for wilfully giving false information.

26. If any person wilfully makes, or causes to be made, for the purpose of being inserted in any register of births or deaths, any false statement in connection with any notice of a birth or death under this Law, he shall be punished with imprisonment for a term which may extend to three years, or with fine, or with both.

Correction of Errors.

Correction of entry in register of births or deaths.

27. (*1*) If it is proved to the satisfaction of a Registrar of Births and Deaths that any entry of a birth or death in any register kept by him under this Law is erroneous in form or substance, he may, subject to such rules as may be made by the Governor-General in Council with respect to the conditions and circumstances on and in which errors may be corrected, correct the error by entry in the margin, without any alteration of the original entry, and shall sign the marginal entry and add thereto the date of the correction.

(*2*) If a certified copy of the entry has already been sent to the Registrar-General of Births, Deaths and Marriages, the Registrar of Births and Deaths shall make and send a separate certified copy of the original erroneous entry and of the marginal correction therein made.

CHAPTER IV.

AMENDMENT OF CHRISTIAN MARRIAGE ACT.

XV of 1872.

Amendment of the Indian Christian Marriage Act, 1872.

28. In the Indian Christian Marriage Act, 1872, as applied to the Cantonment of Secunderabad the following amendments shall be made, namely:—

(*a*) at the end of section 3, the words "'Registrar-General of Births, Deaths and Marriages' means the Registrar-General of Births, Deaths and Marriages appointed under the Secunderabad Births, Deaths and Marriages Registration Law, 1888," shall be added;

VI of 1888.

(*b*) for the words "Secretary to the Resident at Hyderabad," wherever they occur, the words "Registrar-General of Births, Deaths and Marriages" shall be substituted;

(*c*) for the words "at such places as the Resident at Hyderabad directs," in section 62, the words "in the office of the Registrar-General of Births, Deaths and Marriages" shall be substituted; and

(*d*) in section 81, after the words "Registrar-General of Births, Deaths and Marriages," the words "in England" shall be added.

CHAPTER V.

SPECIAL PROVISIONS AS TO CERTAIN EXISTING REGISTERS.

Permission to persons having custody of certain records to send them within one year to Registrar-General.

29. If any person has for the time being the custody of any register or record of birth, baptism, naming, dedication, death or burial of any persons of the classes referred to in section 11, sub-section (*1*), or of any register or record of marriage of any persons of the classes to which the Indian Christian Marriage Act, 1872, applies, and if such register or record has been made otherwise than in performance of a duty specially enjoined by law, he may, within one year from the date on which this Law comes into force, send the register or record to the office of the Registrar-General of Births, Deaths and Marriages.

XV of 1872.

Appointment of Commissioners to examine registers.

30. (*1*) The Governor-General in Council may appoint so many persons as he thinks fit to be Commissioners for examining the registers or records sent to the Registrar-General of Births, Deaths and Marriages under the last foregoing section.

(*2*) The Commissioners so appointed shall hold office for such period as the Governor-General in Council, by the order of appointment, or any subsequent order, directs.

Duties of Commissioners.

31. (*1*) The Commissioners appointed under the last foregoing section shall enquire into the state, custody and authenticity of every such register or record as may be sent to the Registrar-General of Births, Deaths and Marriages under section 29;

and shall deliver to the Registrar-General a descriptive list or descriptive lists of all such registers or records, or portions of registers or records, as they find to be accurate and faithful.

(*2*) The list or lists shall contain the prescribed particulars and refer to the registers or records, or to the portions of the registers or records, in the prescribed manner.

(*3*) The Commissioners shall also certify in writing upon some part of every separate book or volume containing any such register or record or portion of a register or record, as is referred to in any list or lists made by the Commissioners, that it is one of the registers or records, or portions of registers or records referred to in the said list or lists.

Search of lists prepared by Commissioners and grant of certified copies of entries.

32. (*1*) Subject to the payment of the prescribed fees, the descriptive list or lists of registers or records, or portions of registers or records, delivered by the Commissioners to the Registrar-General of Births, Deaths and Marriages shall be at all reasonable times open to inspection by any person applying to inspect it or them, and copies of entries in those registers or records shall be given to all persons applying for them.

(2) A copy of an entry given under this section shall be certified by the Registrar-General of Births, Deaths and Marriages, or by an officer or person authorised in this behalf by the Resident and shall be admissible in evidence for the purpose of proving the birth, baptism, naming, dedication, death, burial or marriage to which the entry relates.

CHAPTER VI.

RULES.

Power for Governor-General in Council to make rules.

33. In addition to any other power to make rules impliedly or expressly conferred by this Law, the Governor-General in Council may make rules—

(a) to fix the fees payable under this Law;

(b) to prescribe the forms required for the purposes of this Law;

(c) to prescribe the time within which, and the mode in which, persons authorised under this Law to give notice of a birth or death to a Registrar of Births and Deaths must give the notice;

(d) to prescribe the registers to be kept and the form and manner in which Registrars of Births and Deaths are to register births and deaths under this law, and the intervals at which they are to send to the Registrar-General of Births, Deaths, and Marriages true copies of the entries of births and deaths in the registers kept by them;

(e) to prescribe the particulars which descriptive lists to be prepared by Commissioners appointed under Chapter V are to contain, and the manner in which they are to refer to the registers or records, or portions of registers or records, to which they relate;

(f) to prescribe the custody in which those registers or records are to be kept; and

(g) generally to carry out the purposes of this Law.

Procedure for making and publication of rules.

34. (1) The Governor-General in Council shall, before making rules under this Law, publish a draft of the proposed rules in such manner as may, in his opinion, be sufficient for the information of persons likely to be affected thereby.

(2) There shall be published with the draft a notice specifying a date at or after which the draft will be taken into consideration.

(3) The Governor-General in Council shall receive and consider any objection or suggestion which may be made by any person with respect to the draft before the date so specified.

(4) Every rule made under this Law shall be published in the *Gazette of India*, and the publication in the *Gazette of India* of a rule purporting to be made under this Law shall be conclusive evidence that it has been duly made.

No. 469-*I*.—In exercise of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act, XXI of 1879, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to direct, with reference to clause 4 of Foreign Department notification, No. 1494-I., dated the 14th May, 1885 that all officers exercising civil jurisdiction within the limits of the Indore Residency shall follow the procedure prescribed by the Debtors Act, VI of 1888, and the Civil Procedure Code Amendment Act, VII of 1888, in so far as it modifies the procedure prescribed by the Code of Civil Procedure, XIV of 1882, and is applicable to the lands within the said limits.

No. 471-*I*.—In exercise of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act, XXI of 1879, and of all other powers enabling him in this behalf the Governor-General in Council is pleased to direct, with reference to clause (a) of Foreign Department notification, No. 1496-I., dated the 14th May, 1885, that all officers exercising civil jurisdiction in the Cantonment of Mhow shall follow the procedure prescribed by the Debtors Act, VI of 1888, and the Civil Procedure Code Amendment Act, VII of 1888, in so far as it modifies the procedure prescribed by the Code of Civil Procedure, XIV of 1882, and is applicable to the said cantonment.

H. M. DURAND,
Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

ACCOUNTS AND FINANCE.

Calcutta, the 29th January, 1889.

No. 521.—In exercise of the powers conferred by Section 16 of the Indian Coinage Act, 1870, the Governor-General in Council is pleased to order the addition of the undermentioned officers to the list of officers authorised by the Notification of the Government of India in this Department, No. 57, dated the 5th January, 1883, to cut or break coin under the said section:—

The Collectors of Customs at Calcutta and Chittagong, and the Judges of the Courts of Small Causes at Calcutta and Sealdah.

LEAVE AND APPOINTMENTS.

The 29th January, 1889.

No. 539.—Mr. M. N. Bhattacharya, Probationer, attached to the Office of the Comptroller, Burma, has been granted privilege leave for three months, from the 19th January, 1889.

The 31st January, 1889.

No. 591.—Mr. T. H. Biggs, Comptroller, Burma, has been granted privilege leave for twelve days from the 19th January, 1889.

Mr. F. J. Atkinson, Assistant Comptroller, Burma, has been appointed to officiate as Comptroller, Burma, during Mr. Biggs' absence on privilege leave.

The 1st February, 1889.

No. 623.—Mr. I. C. Bose, Assistant Accountant General, Bengal, has been granted privilege leave for fifteen days from the 21st January, 1889.

CODES.

The 31st January, 1889.

CIVIL PENSION CODE.

Page 102.

No. 602.—Substitute the following for section 185:—

"An officer who has obtained a superannuation pension is, by the nature of the case, excluded from re-employment in the General Service; but may, with the sanction of the Local Government, which should be given only on strong public grounds, be re-employed in service paid from a Local Fund. If so re-employed, he is permitted to retain his pension."

STATISTICS AND COMMERCE.

CUSTOMS.

The 1st February, 1889.

No. 625.—In exercise of the power conferred by section 19 of the Sea Customs Act, VIII of 1878, the Governor-General in Council is pleased to prohibit the bringing into British India by sea or by land of pieces of copper or mixed metal which, not being coin as defined in the Indian Penal Code, are intended to be used as money:

Provided that the bringing of such pieces into British India by a traveller in quantity not exceeding one hundred pieces and in good faith for his own use, shall not be deemed to be prohibited by this notification.

2. In exercise of the power conferred by section 6 of the Metal Tokens Act, I of 1889, the Governor-General in Council is further pleased to direct—

(*a*) that any person bringing pieces of copper into British India in contravention of the foregoing prohibition under section 19 of the Sea Customs Act, 1878, shall be liable to the punishment to which he would be liable if he were convicted under the Metal Tokens Act, I of 1889, of making in British India, in contravention of section 3 of that Act, any such piece as is mentioned in that section, and

(*b*) that the provisions of sub-section (*3*) of section 4 and sub-section (*1*) of section 5 of the Metal Tokens Act, I of 1889, in relation to the offence of making in British India, in contravention of section 3 of that Act, any such piece as is mentioned in that section, shall apply, so far as they can be made applicable, to the offence of contravening the foregoing prohibition under section 19 of the Sea Customs Act, 1878.

SEPARATE REVENUE.

POST OFFICE.

RAILWAY MAIL SERVICE.

The 31st January, 1889.

No. 644.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

Read—

Communication from the Director General of the Post Office of India, No. 164, dated the 3rd October 1888, regarding the proposal for running a fast special mail train between Calcutta and Bombay.

RESOLUTION.—According to the present contract with the Peninsular and Oriental Steam Navigation Company, the inward mails are due in Calcutta on

Thursday morning, but it is probable that the Company will be able ordinarily to land the mails in time for despatch either by the ordinary night train which leaves Bombay on Sunday, or by the special train which, under existing rules, is run so as to catch that ordinary train at or before Allahabad. In either of these cases the inward overland mail will be delivered at Calcutta on Wednesday morning.

2. It is extremely desirable to secure for the large and important trade of Calcutta, if it can be done at reasonable cost, an advantage of a whole week in replying to European correspondence. The Government of India has, therefore, been investigating the possibility of running a Special Mail Train which would leave Calcutta on Wednesday evening during that part of the year in which the outward mails have hitherto left Calcutta on Tuesday, so that the Wednesday would be available for the receipt and disposal of correspondence from Europe, and the Special Train would still arrive in time for the departure of the mail from Bombay.

3. It is found that such a train can be run at a cost of R1,546 per week. It would leave Calcutta on Wednesday at 8 P.M., and would arrive at Bombay on Friday at 3 P.M. The Railway Companies would be authorised to carry, at ordinary fares, 1st and 2nd class passengers and their servants bound for Bombay. The stoppages on the way would be as few and short as possible.

4. As the mail service between Europe and India is carried on at a loss, the Government of India does not feel justified in undertaking, at the general charge of the Post Office, this altogether special service for one part of the Indian community only, and can undertake it only if the expenditure is wholly or nearly covered by special fees levied on the letters and other postal articles, in accordance with the principles of the Postal Union, which authorise the levy of special rates for cases in which special trains are used.

5. The Government of India has, accordingly, determined to make the experiment for eight weeks, commencing with Wednesday, the 20th February 1889.

6. Letters posted for transmission by the special train will be charged a special fee of 1½ annas per ½ ounce, *e.g.*, the rate for the United Kingdom will be 6 annas per ½ oz. instead of 4½ annas; the additional fee for each newspaper will be ½ anna per 4 oz., and for each book packet ½ anna per 2 oz.; and no letter, newspaper, or book packet that is not fully prepaid will be carried by the special train. The special rates just mentioned will in no way affect or apply to letters or other postal articles transmitted by the regular weekly mail leaving Calcutta on Tuesday evening.

7. The continuance of the service after the first eight weeks will depend upon a reconsideration of the question with regard to the facts and financial results ascertained by the experiment.

ORDER.—Ordered, that copy of the Resolution be forwarded to the Public * Works Department and the Director General of the Post Office of India for information.

* Original papers returned.

Ordered also, that the Resolution be published in the *Gazette of India*.

E. J. SINKINSON,

Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 1st February, 1889.

APPOINTMENTS.

COMMISSARIAT DEPARTMENT.

No. 89.—Major R. Patch, Assistant Commissary-General, 2nd class, and officiating Commissary-General, is confirmed in his officiating appointment;

Major A. T. S. A. Rind, C.M.G., Assistant Commissary-General, 3rd class, to be Assistant Commissary-General, 2nd class;

Captain H. F. Lyons-Montgomery, Assistant Commissary-General, 4th class, to be Assistant Commissary-General, 3rd class;

Captain W. J. H. Bond, Deputy-Assistant Commissary-General, 1st class, to be Assistant Commissary-General, 4th class;

Lieutenant A. B. C. Williams, Deputy-Assistant Commissary-General, 2nd class, to be Deputy-Assistant Commissary-General, 1st class,—

With effect from the 20th December, 1888, *vice* Colonel A. R. Badcock, C.B., officiating Commissary-General-in-Chief, confirmed in that appointment.

MILITARY ACCOUNTS DEPARTMENT.

No. 90.—Surgeon-Major G. Bomford, Indian Medical Service, Bengal Establishment, officiating Secretary to the Surgeon-General with the Government of India, is appointed Examiner of Medical Accounts, Bengal, sub. *pro tem.*, with effect from the 24th January, 1889, in succession to Brigade-Surgeon G. C. Chesnaye, promoted to Deputy Surgeon-General.

ORDNANCE DAPARTMENT.

No. 91.—Captain J. R. B. Davidson, R.A., to be Ordnance Officer, 4th class, with effect from the 15th December, 1888, *vice* Lieutenant M. S. C. Campbell, R.A., promoted.

STAFF CORPS.

No. 92.—Lieutenant Roderick Mackenzie Edwards, Royal West Surrey Regiment, Wing Officer, 18th Bengal Infantry, is admitted to the Bengal Staff Corps, from the 25th June, 1887, subject to confirmation by the Secretary of State for India.

No. 93.—The undermentioned officers having completed eighteen months' probationary service, are admitted to the Bengal Staff Corps, with effect from the dates specified, subject to confirmation by the Secretary of State for India:—

Lieutenant Robert Ross Renton, Royal Scots Fusiliers, Wing Officer, 18th Bengal Infantry,—9th June, 1887.

Lieutenant Henry Wyndham Arthur Marson, West Riding Regiment, Wing Officer, 8th Bengal Infantry,—29th June, 1887.

Lieutenant Howe Montgomery Brownlow, Royal Lancaster Regiment, officiating Wing Officer, 2nd Battalion, 3rd Gurkha Regiment,—1st May, 1887.

FURLOUGH AND LEAVE.

No. 94.—The undermentioned officers are granted furlough or leave out of India:—

Lieutenant-Colonel T. Nicholls, General List, Infantry, Wing Commander, 32nd Bengal Infantry, (p. a.) to the 2nd September, 1889, under rule IX of the regulations of 1868.

Surgeon-Major J. W. Johnston, M.D., 19th Bengal Infantry, (p. a.) for one year, under the leave rules for the Staff Corps. Pension Service—28th year commenced 4th February, 1888.

Surgeon-Major J. C. G. Carmichael, M.D., 1st Battalion, 3rd Gurkha Regiment, (p. a.) for 185 days, under rule VIII, clause 2, and rule IX of the regulations of 1868.

Surgeon J. Shearer, M.B., 27th Bengal Infantry, (p. a.) for one year, under rule I of the regulations of 1875.

Surgeon J. Garvie, (m. c.) for 183 days, under the leave rules for the Staff Corps. Pension Service—2nd year commenced 3rd July, 1888.

Sub-Conductor A. Wakeman, Commissariat Department, (m. c.) for one year, under rule I of the regulations of 1875.

No. 95.—The undermentioned officers have been granted extensions of furlough or leave by the Secretary of State for India:—

Major A. J. Brander, Bengal S. C., (m. c.) for six months.

Lieutenant O. B. S. F. Shore, Bengal S. C., (p. a.), till 3rd August, 1889.

No. 96.—The extension of leave granted to Captain C. C. Ellis is till the 15th December, 1888, and not as notified in G. G. O. No. 1003 of 1888.

No. 97.—Colonel C. Martin, C.B., Bengal Cavalry, has been permitted by the Secretary of State for India to reside out of India, under clause 37(*a*), India Army Circulars, 1887, with effect from the 3rd February, 1889.

LONDON GAZETTE.

No. 98.—The following extracts are published for general information:—

"London Gazette," dated the 8th January, 1889, pages 140, 142 and 143.

War Office, January 2, 1889.

The Queen has been graciously pleased to give orders for the following promotion in, and appointments to, the Most Honourable Order of the Bath:

* * * * *

To be Ordinary Members of the Civil Division of the Third Class, or Companions of the said Most Honourable Order, *viz.*:—

Colonel Charles Bean Euan-Smith, C.S.I., Madras Infantry, Her Majesty's Agent and Consul-General for the Dominions of the Sultan of Zanzibar

* * * * *

War Office, Pall Mall,
8th January, 1889.

MEMORANDA.

The undermentioned Lieutenant-Colonels to be Colonels :—

* * * * *

Charles Simeon Noble, Bengal Staff Corps. Dated 4th October, 1888.

Rowland Ernle Kyrle Money, Bengal Staff Corps. Dated 9th October, 1888.

John Chadwick Doveton, Madras Staff Corps. Dated 20th October, 1888.

* * * * *

INDIAN STAFF CORPS.

To be transferred to the Unemployed Supernumerary List. Dated 10th December, 1888 :—

Colonel Henry Pelham Close, Bombay.

Colonel Thomas Bell, Bombay.

PROMOTIONS.

No. 99.—The following promotions are made, subject to Her Majesty's approval :—

BENGAL STAFF CORPS.

Lieutenants to be Captains.

Dated 19th December, 1888.

Ernest Carbonaro.

Dated 30th January, 1889.

Everard Thuillier Gastrell.
Albert Edward Whistler.
Hugh O'Donnell.
Frederick Joseph Blakiston Priestley.
Frederick William Packenham Angelo.
Charles Bellew Judge.
Ernest Hunter Rodwell.
Rullion Hare Rattray.
George Burridge Crawley.
Robert Arthur Cole.
John Burnard Edwards.
Arthur Nisbet Carr.
Mordaunt Lea Shipley.
William Legh Boswell.
William Edwin Bunbury.

Dated 31st January, 1889.

Edward Uvedale Marrett.

No. 100.—In G. G. O. No. 49 of 1889 Captain J. R. Hobday should have been described as Captain and Brevet-Major.

NATIVE ARMY.

No. 101.—*1st Battalion, 4th Gurkha Regiment*—

Havildar Har Singh Thápa, to be Jemadar, *vice* Moti Gharti, transferred to the Mogoung Police, with effect from the 15th December, 1888.

RETIREMENTS.

No. 102.—The undermentioned officers have been permitted by the Secretary of State for India to retire from the service, with effect from the dates specified, subject to Her Majesty's approval :—

Colonel Robert Blackall Graham, Bengal S. C.,—4th March, 1889.

Lieutenant-Colonel Alfred Reginald Wilkinson, General List, Infantry,—20th March, 1889.

No. 103.—Major Augustus Keith Abbott, Bengal S. C., is permitted to retire from the service, with effect from the 1st February, 1889, subject to Her Majesty's approval.

No. 104.—Honorary Captain and Deputy Commissary William Adolphus Armstrong, Commissariat Department, is permitted to retire from the service, with effect from the 2nd January, 1889.

No. 105.—Honorary Surgeon-Major Richard James Quinnell, M D., is permitted to retire from the service, with effect from the 19th January, 1889.

VOLUNTEER CORPS.

APPOINTMENTS.

No. 106.—*Calcutta Volunteer Rifle Corps*—

Mr. James Thomas Meade, to be Second Lieutenant, to complete the establishment.

No. 107.—*3rd Punjab (North-Western Railway) Volunteer Rifle Corps*—

Captain William Pitt, R.E., to be Major, *vice* Lightfoot, become supernumerary.

No. 108.—*Seebpore College Volunteer Rifle Corps*—

Mr. George William Küchler, to be Second Lieutenant, *vice* Toogood, become supernumerary.

PROMOTIONS.

No. 109.—*Sibsagar Mounted Infantry*—

Lieutenant Charles James Showers, to be Captain, *vice* Elliot, resigned.

No. 110.—*Calcutta Volunteer Rifle Corps*—

Second Lieutenant A. W. Master, to be Captain, to complete the establishment.

No. 111.—*3rd Punjab (North-Western Railway) Volunteer Rifle Corps*—

Captain John Murie Rutherford, to be Major, *vice* Hughes, become supernumerary.

MILITARY WORKS DEPARTMENT.

APPOINTMENTS.

No. 112.—Mr. C. H. Blackburn, Gas Engineer, Rawal Pindi, is appointed a Special Engineer in the Military Works Department.

E. H. H. COLLEN,
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 1st February, 1889.

Under Clause 25 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that reports of the deaths of the undermentioned Commissioned officers, on the dates specified, were received in the Military Department between the 26th January and the 1st February, 1889:—

Corps.	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
1st Battalion, Hampshire Regiment.	Lieutenant W. T. H. Nugent	14th Jan., 1889 .	Near Momeit (Upper Burma).		
Bengal Staff Corps .	Captain H. M. Mackenzie .	20th Jan., 1889.	Nowshera.		
Royal Horse Artillery .	Lieutenant R. A. Stewart .	22nd Jan., 1889.	Umballa.		

Statement of Deposits on account of Estates between the 19th January and the 1st February, 1889.

On whose account.	Rank.	Corps.	Date of Decease.	Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
					R a. p.		
Herbert Archer (a) .	2nd grade Assistant Apothecary.	Subordinate Medical Department.	9th August, 1888.	Intestate .	84 7 10	...	31st March, 1889.
Henry George Harvey (b).	Lieutenant.	Royal Engineers.	10th August, 1888.	No will found.	2,332 2 3	...	31st March, 1889.

(a) *Widow*—
Mary Ellen Archer.
Address—Rawal Pindi.
Children—Ethel Georgiana.
Elsie Mary.
(b) Next-of-kin—
Father—Captain Frederick Harvey, Royal Navy.
Address—Aster House, Shanghai, China.

E. H. H. COLLEN,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 29th January, 1889.

No. 29.—Captain J. Burn-Murdoch, R.E., is appointed to officiate as Deputy Consulting Engineer for Railways, Bombay. This cancels Public Works Department Notification, No. 8, dated 9th January, 1889.

The 31st January, 1889.

No. 30.—Colonel J. G. Forbes, R.E., Chief Engineer and Secretary to Government, North-Western Provinces and Oudh, Public Works Department, Irrigation Branch, is appointed to officiate as Inspector General of Irrigation, and Deputy Secretary to the Government of India in the Public Works Department, during the absence of Colonel R. Home, C.I.E., R.E., on privilege leave, or until further orders.

No. 31.—Lieutenant-Colonel G. T. Skipwith, R.E., Superintending Engineer, 2nd class, is appointed to officiate as Chief Engineer, and Joint Secretary to Government, North-Western Provinces and Oudh, Public Works Department, Irrigation, during the absence of Colonel Forbes, R.E.

The 1st February, 1889.

No. 32.—The services of Mr. W. G. Gilchrist, Executive Engineer, 2nd grade, State Railways, on his return from furlough, are placed at the disposal of the Government of Madras for employment on the South Indian Railway.

R. C. B. PEMBERTON, *Colonel, R.E.*,
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 2, 1889.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 13th October, 1888.

From the 17th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 10th November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Revised rates from 1st January, 1887.

	Per annum. R	a.	p.
Subscription for *Gazette* and Supplement	15	0	0
Postage	5	8	0
Subscription for Parts I, II, and III, or any of them	6	0	0
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Postage on single copies varies according to weight.

By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,
Publisher, Gazette of India.

SURGEON-GENERAL WITH THE GOVERNMENT OF INDIA.

NOTIFICATIONS.

Simla, the 11th January, 1889.

No. 1.—The undermentioned student of the Grant Medical College, Bombay, is admitted into the service as an Assistant Surgeon, with effect from the 28th December, 1888:—

Mr. Krishnaji Kashinath Gokhale.

The 18th January, 1889.

No. 2.—Babu Purna Chundra Ghose is entertained as a 3rd grade Hospital Assistant for permanent civil employment in Burma.

G. BOMFORD, M.D.,
for *Surgeon-General with the Govt. of India.*

Statement of the Affairs of the Bank of Bengal for the week ending 29th January, 1889.

LIABILITIES.	R	a.	p.	R	a.	p.
Capital paid-up				2,00,00,000	0	0
Reserve Fund				54,49,628	15	0
Public Deposits at Head Office	86,46,720	8	1	1,83,97,856	14	11
Public Deposits at Branches	97,51,136	6	10			
Other Deposits at Head Office and Branches				3,41,97,855	12	5
Bank Post Bills, &c.				3,82,148	15	8
Sundries				5,96,168	0	11
RUPEES				7,90,23,658	10	11

ASSETS.	R	a.	p.	R	a.	p.
Government Securities				11,91,531	0	0
Other authorised Investments				70,40,304	0	0
Loans on Government and other authorised Securities				1,42,09,586	5	4
Accounts of Credit on Government and other authorised Securities				85,65,623	8	2
Bills discounted and purchased				2,48,91,750	15	4
Balances with other Banks				8,14,724	1	10
Bullion				19,692	15	6
Dead Stock				11,05,397	7	3
Stamps				11,097	8	0
Sundries				2,50,029	4	6
				5,80,99,737	1	11
Cash and Currency Notes at Head Office	81,94,731	3	10	2,09,23,921	9	0
Cash and Currency Notes at Branches	1,27,29,190	5	2			
RUPEES				7,90,23,658	10	11

By Order of the Directors,
W. D. CRUICKSHANK,
Secretary & Treasurer.

BANK OF BENGAL,
Calcutta, the 31st January, 1889.

R. L. BISS,
Chief Accountant.

Rate for Demand Loans 10 per cent.
Percentage 39.

SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 29th January, 1889.

No. 717.—The following temporary promotions are made, with effect from 1st January, 1889:—

Lieutenant T. F. B. Renny-Tailyour, R.E., Assistant Superintendent, 2nd grade, to officiate as Assistant Superintendent, 1st grade.

Lieutenant R. J. H. L. Mackenzie, R.E., Assistant Superintendent, 2nd grade, to officiate as Assistant Superintendent, 1st grade.

H. R. THUILLIER, *Colonel, R.E.,*
Surveyor General of India.

TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 29th January, 1889.

No. 1 *I.E.*—Mr. E. C. L. Hoeltzer, Assistant Superintendent, Persian Section, Indo-European Telegraphs, is allowed furlough for nine months and fifteen days, under Section 50 of the Civil Leave Code, with effect from the forenoon of the 17th December, 1888.

W. R. BROOKE,
Offg. Depy. Director General of Telegraphs.

RAJPUTANA AGENCY, PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Camp Goona, the 22nd January, 1889.

No. 196 *S.*—In exercise of the powers conferred by Section 3, Sub-Sections (1) and (2), and Section 4 of the Wild Birds' Protection Act (XX of 1887), the Chief Commissioner of Ajmere and Merwara is pleased to make the following rules with respect to the Municipalities of Ajmere and Beawar and the Cantonments of Nusserabad and Ajmere:—

1. These rules will come into force on the 1st of January, 1889.

2. No person shall be allowed, within the limits of the Municipalities of Ajmere and Beawar and the Cantonments of Nusserabad and Ajmere, to possess or sell during the time mentioned in the second column of the Schedule hereto annexed any wild bird or animal of the kind mentioned in the first column thereof which has been recently killed or taken; nor shall any person during such time import the plumage or fur of any such bird or animal recently killed.

3. Whoever commits a breach of Rule 2 shall be punished with a fine which may extend, in the case of a first offence, to R5 for every wild bird or animal in respect of which or of the plumage or fur whereof the breach of the rule has been committed, and in the case of a subsequent offence to R10 in respect of every such bird, animal, plumage or fur.

Schedule.

Name of Bird or Animal.	Close time or breeding season.
All kinds of Partridge, Quail, Peafowl, Bustard, and Deer.	15th March to 31st August.
All kinds of Duck, Teal, and Waterfowl.	1st April to 31st August.
Sand Grouse	1st April to 15th July.
Hare	15th April to 31st August.

By Order,
HENRY IRWIN,
Offg. Secy. to the Chief Commr., Ajmere & Merwara, in the P. W. D.

Statement of Silver Balance in the Calcutta Mint for the week ending 30th January, 1889.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 23rd January, 1889 .	7,72,371	
Value of Government silver in the Mint on the same date .	8,54,319	16,26,690
ADD—		
Silver received by the Mint during the week on account of the Currency Department	1,658	
Ditto ditto Government	4,43,432	4,45,090
		20,71,780
DEDUCT—		
New coin paid to Reserve Treasury during the week .	2,57,000	
Petty items issued for miscellaneous purposes . . .	...	2,57,000
Balance on the evening of the 30th January, 1889 . .		18,14,780
The Balance comprises—		
Silver held on account of the Currency Department .	6,73,830	
Ditto ditto Government	11,40,950	18,14,780
There is in addition awaiting assay—		
Bullion belonging to Private Individuals . . .	...	
Ditto ditto Government	...	...

R. V. RIDDELL, *Lieut.-Colonel, R.E.,*
Master of the Mint.

CALCUTTA MINT,
The 31st January, 1889.

Report of a Deserter from the 2nd Battalion, "The Bedfordshire Regiment," dated at Secunderabad, this 26th day of January, 1889.

Number, Rank, and Name, —No. B. R.—785, Private Thomas Geo. Simmons.

Age,—24 years 7 months (looks 28 or 29.)

Size,—5 feet 3 inches.

Colour of—
Complexion, fresh; Hair brown; Eyes, grey.

Date of Desertion,—21st January, 1889.

Place of Desertion,—Secunderabad.

Date of Enlistment,—23rd June, 1883.

At what place Enlisted,—Kempston, Bedford.

Parish and County in which Born,—Luton, Bedford.

Marks,—Anchor, right forearm, bracelet, left wrist, vague tattoo marks, left forearm, circular scar on chest.

Trade,—Rope-maker.

Coat or Jacket,—Khakee.

Helmet,—Khakee.

Breeches or Trowsers,—Khakee.

REMARKS,—Khakee helmet cover. Absent from tattoo.

Under 6 years' service.

H. CAMERON, *Major,*
Comdg. 2nd Battn., "The Bedfordshire Regt."

TENDERS—STATIONERY OFFICE.

Sealed tenders for the supply of the undermentioned articles of Indian manufacture during the official year 1889-90, subject to the conditions appended, will be received by the Superintendent of Stationery, Calcutta, No. 4, Church Lane, up to 11th March, 1889:—

Carba cloth	2,000 Pieces.
Leather, sheep, uncoloured . .	75,000
Leather, sheep, coloured . . .	3,000 Pieces.
Wax-cloth in pieces of 5 yards × 1 yard	13,000 "
Gum Arabic	60 Maunds.
Ink, blue-black, powder, in bundles, yielding a quart bottle of fluid	49,000 Bundles.
Ink, black, fluid	12,000 Quarts.
Ink, black, condensed, in stone bottles, yielding a quart of fluid	200 Bottles.
Ink, blue-black, condensed, in stone bottles, yielding a quart of fluid	300 "
Ink, black, registration . .	2,000 Quarts.
Ink, red	1,000 "
Ink, black, copying . . .	1,000 "
Ink, black, printing . . .	1,000 lbs.
Ink, red	200 "
Ink-glasses, with pewter tops .	6,000 No.
Inkstands, wooden, double . .	2,000 "
Paper-weights, lead, weighing 12 oz. each	5,000 "
Paste-boards, royal, white .	127,000 Pieces.
Paste-boards, royal, one side white	13,000 "
Sealing-wax, red, 30 sticks to a seer	70 Maunds.
Thread, silk, in skeins of one tolah each	5 "
Thread, cotton, in skeins of one tolah each	25 "
Twine, hemp	15 "
Twine, jute	20 "
Packing cases	8,500 Boxes.

1. Tenders should be submitted in the form to be obtained from this office and superscribed "Tenders for (name of article)," and should be accompanied by a deposit of 5 per cent. on the value of tender.

2. Samples of articles to be supplied should be produced with tenders, such samples being distinctly marked with the name of the tenderer and rate offered.

3. Every successful competitor will have to pay a security of 5 per cent. on the value of the articles for which tender is accepted, and to sign a contract bond (a form of which can be seen at the Office) within fifteen days from the date of his being informed by this Office of the acceptance of his tender. In case of failure to execute the bond, the deposit of 5 per cent. delivered with the tender will be forfeited and credited to Government and his tender considered as cancelled.

4. The necessary stamp duty on the contract bond should also be paid by the contractor.

5. The quantities mentioned in the above schedule are only probable quantities, but the actual quantities required will be mentioned in the orders of this Office, given from time to time agreeably to which only the contractors should supply articles.

6. The Superintendent of Stationery reserves to himself the right of rejecting any tender without assigning any reason for so doing.

F. C. BARNES,
Supdt. of Stationery.

GOVERNMENT STATIONERY OFFICE,
The 23rd January, 1889.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 27th January, 1889.

With effect from the 1st April, 1889, the sender of a value-payable article will be required to sign a certificate to the effect that the article is sent in execution of a *bonâ fide* order; and in the case of a value-payable unregistered packet, the sender will, in addition to signing the certificate referred to above, be required to prepay the usual money order commission on the amount specified for recovery from the addressee, by affixing postage stamps of the value of the commission to the form filled up by him.

2. In lieu of the forms at present filled up by the senders of value-payable articles, two revised forms will be substituted from the 1st April, 1889—one for use with all value-payable articles other than value-payable unregistered book packets, and the other for use with value-payable unregistered book packets. Each form will contain the certificate to be signed by the sender, and space is provided in the form for use with value-payable unregistered packets for the postage stamps to be affixed in payment of commission.

3. In case a value-payable unregistered packet is refused by the addressee or returned as unclaimed to the sender no refund of the commission prepaid will be granted.

P. SHERIDAN,

Depy. Dir. Genl. of the Post Office of India.

Unclaimed Letters held in the Calcutta General Post Office on the 30th January, 1889.

Ben Elevery & Co.
Clark, B. B.
DeParseval, Colonel.
Elsworthy, E. H.
Gerrie, George.
Gregory, J. M.
Hawkins, B.
Holzman, T.
Ross, I. T.
Siriodi, Antonio.

Letters marked "Care of Post Office."

Abbott, C. A.
Ainsley, Mrs. M.
Aldham, Mr.
Allan, Miss.
Allan, W.
Anderson, Col. W. C.
Anderson, F. L.
Anderson, Mr.
Angus, E.
Appleby, Arthur.
Atkinson. D.
Atkinson, Mrs. A. A. E.
Bartlett, Charles.
Barton, E. M. G.
Behn, Edward.
Benso, Gio Vani.
Benson, Mrs. M.
Berrill, C. D.
"Beta."
Bowers, J.
Braunstein, John.
Brown, Miss McB.
Buckler, J. R.
Burbidge, H. J.
Chirkas, Mrs. L.
Cliffe, Arthur.
Coid, C.
Cooper, W.
Count St. Hensler de Ryebach.
Cox, E. T.
Cramer, C. H.
Crowder, James.
C. S.
Daly, R.
DeAmerling, Marie Noble.
DeLauriston, Madame G.
DeMello, Jose.
Deverell, G.
Doyle, J. J.
Ducasse, Mrs. A. B.
Eglinton, C. A.
Elderton, Mrs.
Exner, Franz.
Feldstein, J.
Ferreh, Monsieur.
Floyd, Mrs. E. M.
Ford, Miss Maggie.
Frazer, Mr.
Furrows, Geo S.
"F. D. L."
Gapper, J. H. B.
Gavine, Mrs.
Goldenberg, S.
Greenfield, Mrs. A.
Greinstein, B.
"Gumpat."
Haines, H. H.
Hamilton, Allan.
Handcock, Major R. G.
Harvey, W. G. L.
Heitel, Adolf.
Herbert, Mons. L.
Hitchcock, Mrs. G. M.
Hodges, W. J.
Hodson, V. F.
Hough, T F.
Huntley, H.
Inman, Capt. C.
Jackson, T.
Jardine, Mrs.
Jeffery, J. E.
Jones, Capt. Edward.
Kelly, A. R.
Kelly, George.
"K."
Lanbat, C.
Langer, Jacob.
Leaf, Rev. W.
Legons, E. A.
Linkert, R. H.
MacLeod, A.
MacMillan, R. G.
Martin, C.
Master, Hon. C. G.
Mathews, Miss.
Matisson, Monsieur.
Maurice, A. L.
McQuillan, W. J.
Mitchell, James.
Molyneux, H. H.
Montgomery, R. T. M. S.
O'Hanlan, J.
Peers, Mr.
Postelberg, Victor.
Poxton, E. O.
Reade, G. S.
Reich, Thomas.
Revillior. G.
Robiliart, L.
Robinson, J.
Rodgers, J.
Romilly, C. E.
Sampson, A.
Silsbee, E. A.
Simpson, Mrs.
Spencer, F. H.
Stainton, Miss F.
Stebbing, Capt. A.
Sykes, A. F.
Sykes, C. E.
Symus, R. C. M.
Thiery, G.
Troup, W.
Ward, A. T.
Watson, J.
Wilkers, Mrs. G. F.
Wilson, Bishop.
Woodhead, E. T.
"Zero."
Zillessen, H.

Registered Letters.

Herern, Elias.
McLennan, R.
Ross. Depy. Surgeon-General J.
Schapira, Mon. T.
Vincent, J.

Unclaimed Letters held in the Barrackpore Post Office on the 28th January, 1889.

Anthoney. J. W.
Beecham, J.
Cadd, A.
Corbett, Surgeon-Major dela Cour.
Glynn, R.
Kemball, Captain G. V.
King, D. A.
King, H. S.
Rendall, A. W.
Robins, J.
Simpson, R. J.

GEO. ED. WALKER,

Offg. Presidency Postmaster, Calcutta.

The 2nd February, 1889.

SEA AND FOREIGN MAILS.

Mails for	Date of closing at Calcutta.	Route by which despatched.
	1889.	
Egypt, Europe, America, Cape Colonies, through United Kingdom.	5th Feb.	Per P. & O. Str. from Bombay.
Ditto (Book Post and Pattern Packets) . . .	4th ,,	Ditto.
Mauritius, Mayotte, Nossi Be and Réunion	12th ,,	Ditto.
Zanzibar, Mozambique,, Delagoa Bay, Natal, and Cape Colonies	12th ,,	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Bankok (Siam), Philippine Islands, China and Japan . . .	11th ,,	Ditto.
Australia, New Zealand and Tasmania	11th ,,	Ditto.
Madras and Colombo . .	5th ,,	Per P. & O. Str. *Rosetta.*
Straits and Hong-Kong . .	7th ,,	Per Steamer *Wingsang.*
Rangoon and Moulmein . .	6th ,,	Per Steamer *Rajpootana.*
Ditto ditto . . .	8th ,,	Per Steamer *Ethiopia.*
Akyab, Kyaukpyu, Sandoway, and Rangoon	6th ,,	Per Steamer *Kapurthala.*

N.B.—On ordinary days the letter-box will close at 7 P.M. precisely; after which hour inland letters and papers, fully prepaid and bearing an extra postage stamp of half anna, and foreign letters and papers, fully prepaid and bearing an extra stamp of four annas, will be received up to 7-30 P.M.

On the day of despatch of the Overland Mail for Europe, the letter-box for foreign letters will close at 8-30 P.M., and late letters and papers will be received up to 9 P.M.

GEO. ED. WALKER.

Offg. Presidency Postmaster, Calcutta.

NOTIFICATION.

Tide-Tables for the Indian Ports for the year 1889 (also January 1890).

PART I.—Western Ports, *viz.*:—

Aden, Kurrachee, Okha Point and Bay and Harbour (mouth of Gulf of Cutch), Kathiwadar, Bhavnagar, Bombay, Mormugao (Goa), Kárwár, Beypore, Cochin, Galle, and Colombo (Ceylon), and Paumben Pass (Island of Rameswaram). Price R2.

PART II.—Eastern and Burma Ports, *viz.*:—

Negapatam, Madras, Cocanada, Vizagapatam, False Point, Dublat (Saugor Island), Diamond Harbour, and Kidderpore

(Calcutta), Chittagong, Akyab, Elephant Point, Rangoon, Amherst, Moulmein and Port Blair. Price R2.

	Price. R a. p.
Aden pamphlet	0 8 0
Karrachee ditto	0 8 0
Ditto sheet	0 8 0
Okha, Kathiwadar and Bhavnagar pamphlet	1 0 0
Bombay pamphlet	0 8 0
Ditto sheet	0 8 0
Galle and Colombo pamphlet	0 12 0
Paumben Pass ditto	0 8 0
Madras sheet	0 8 0
Hooghly River sheet	1 0 0
Rangoon River pamphlet	0 12 0
Ditto sheet	0 12 0
Moulmein River pamphlet	0 12 0

These can be purchased either directly from the office of the Tidal and Levelling Party, Survey of India, Poona, or from the following Agents: Messrs. Thacker, Spink and Company, Calcutta; Messrs. Thacker and Company, Bombay; the Manager, "Times of India," Bombay; the Port Officers at Moulmein, Chittagong, False Point, Madras, Paumben, Tuticorin, Colombo, Galle and Aden; the Vice-Chairman, Port Commissioners, Rangoon; and the Chairman, Port Trust, Kurrachee.

M. W. ROGERS, *Lieut.-Colonel, R.E.,*
Deputy Supdt., Survey of India, in charge Tidal and Levelling Operations.

EPIGRAPHIA INDICA

AND

RECORD OF THE ARCHÆOLOGICAL SURVEY.

EDITED BY

JAMES BURGESS, LL.D., C.I.E., &c.

DIRECTOR GENERAL OF THE ARCHÆOLOGICAL SURVEY OF INDIA;

ASSISTED BY

A. FUHRER, Ph.D.; E. HULTZSCH, Ph.D.; A. REA, M.R.A.S. AND H. COUSENS, M.R.A.S.

This publication is issued in quarterly parts of about 56 pages super royal 4to, and contains the Texts and Translations of Inscriptions collected by the Surveys illustrated by facsimiles; also papers on various branches of Archæology in India.

To subscribers *in advance only* R8 for four Parts; to all others and after the publication of Part II, the charge will be R12 for the four Parts. Subscriptions and addresses to be sent to the Superintendent, Government of India Printing, Calcutta.

Contents of Part I, October, 1888.—Price, R3.

1. A Prakrit Grant of the Pallava King Sivaskandavarman, by Prof. G. Buhler, C.I.E.
2. Prasasti of Lakkha Mandal at Madha, by the same.
3. The new Twelfth Edict of Asoka at Shahbazgarhi, by the same.
4. Inscription of Sam. 1311 from Dabhoi, by the same.
5. Ratnapur Inscription of Jajalladeva, by Prof. F. Keilhorn, C.I.E.
6. Malhar Inscription of Jajalladeva, by the same.
7. Ratnapur Inscription of Prithvideva, by the same.
8. Rashtrakuta Inscription of Krishna II, S. 832, by Dr. E. Hultzsch, Ph.D.

GOVERNMENT CINCHONA FEBRIFUGE.

This preparation is an efficient substitute for quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanic Garden, Calcutta, *for cash only*, at the following rates—per four-ounce tin, *R4-8*; per eight-ounce tin, *R8-8*; per pound tin, *R16-8*. The general public can be supplied by the Superintendent, Botanic Garden, *for cash only*, at the undernoted rates—per four-ounce tin, *R5-8*; per eight-ounce tin, *R10-8*; per pound tin, *R20*. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, eight annas per four and eight-ounce tins, and twelve annas ner pound tin, in addition to the foregoing rates.

گورنمنٹ سنکونا فبري فيوج

يهه دوا كوئينائين كا خوب قائم مقام هى اور كلكته كے بوٹانكل گارڈن يعنے كمپني باغ كے سپرنٹنڈنٹ صاحب سے هرايك ملازم سركاري واسطے سركاري كام اور خيرات كے اور سواے اوسكے وه كوئي ايك مشت بيس پونڈ خريد لينے سے بقيمت نقد حسب نرخ ذيل خريد كرسكتے هين يعنے نرخ چار اونس كے ٹين كا چار روپيه آٹهه آنه ; آٹهه اونس كے ٹين كا آٹهه روپيه آٹهه آنه ; ايك پونڈ كے ٹين كا سوله روپيه آٹهه آنه ،

اور عوام الناس بوٹانكل گارڈن يعنے كمپني باغ كے سپرنٹنڈنٹ صاحب سے بقيمت نقد حسب نرخ ذيل خريد كرسكتے هين يعنے نرخ چار اونس ٹين كا پانچ روپيه آٹهه آنه , آٹهه اونس كے ٹين كا دس روپيه آٹهه آنه ; ايك پونڈ كے ٹين كا بيس روپيه ،

يهه دوا كلكته كے بڑے بڑے ولايتي اور ديسي دوا خانونمين بكتي هى ماسواے قيمت مذكورهٔ بالا كے محصول ڈاك چار اور آٹهه اونس كے ٹين كا آٹهه آنه ; اور ايك پونڈ كے ٹين كا باره آنه ،

METEOROLOGICAL PUBLICATIONS FOR SALE.

At the Meteorological Office, No. 5, Russell Street; also at Messrs. Thacker, Spink & Co., at the prices specified below:—

Report on the Meteorology of India in 1875, 4to, 89 pages text, 297 pages tables, 3 charts. R8.

Report on the Meteorology of India in 1876, 4to, 97 pages text, 340 pages tables, 3 charts. R8.

Report on the Meteorology of India in 1877, 4to, 193 pages text, 375 pages tables, 3 charts. R8.

Report on the Meteorology of India in 1882, 4to, 152 pages text, 298 pages tables, 8 charts. R8.

Report on the Meteorology of India in 1883, 4to, 150 pages text, 305 pages tables, 9 charts. R8.

Report on the Meteorology of India in 1884, 4to, 153 pages text, 305 pages tables, 4 charts. R8.

Report on the Meteorology of India in 1885, 4to, 202 pages text, 315 pages tables, 4 charts. R8.

Report on the Meteorology of India in 1886, 4to, 228 pages text, 322 pages tables, 5 charts, R8.

Indian Meteorological Memoirs, Vol. I, Part I, 4to, 118 pages, 9 plates. R2-8.

Indian Meteorological Memoirs, Vol. I, Part II, 4to, 63 pages, 4 plates. R1-8.

Indian Meteorological Memoirs, Vol. I, Part III, 4to, 86 pages, 2 plates. R1-8.

Indian Meteorological Memoirs, Vol. I, Part IV, 4to, 62 pages, 8 plates. R1-8.

Indian Meteorological Memoirs, Vol. I, Part V, 4to, 57 pages, 10 plates. R1-8.

Indian Meteorological Memoirs, Vol. I, Part VI, 4to, 62 pages. R1-8.

Indian Meteorological Memoirs, Vol. II, Part I, 4to, 78 pages, 9 plates. R1-8.

Indian Meteorological Memoirs, Vol. II, Part II, 4to, 69 pages, 9 plates. R1-8.

Indian Meteorological Memoirs, Vol. II, Part III, 4to. 68 pages, 3 plates. R1-8.

Indian Meteorological Memoirs, Vol. II, Part IV, 4to, 232 pages, 7 plates. R3.

Indian Meteorological Memoirs, Vol. II, Part V, 4to, 26 pages, 1 plate. R1.

Indian Meteorological Memoirs, Vol. II, complete, in cloth. R10.

Indian Meteorological Memoirs, Vol. III, Part I, 4to, 116 pages, 7 plates. R2.

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Indian Meteorological Memoirs, Vol. III, Part III, 4to, 16 pages text, 353 pages tables. R4.

Indian Meteorological Memoirs, Vol. IV, Part I, 4to, 57 pages, 4 plates. R1-8.

Indian Meteorological Memoirs, Vol. IV, Part II, 4to, 80 pages, 4 plates. R2.

Indian Meteorological Memoirs, Vol. IV, Part III, 4to, 24 pages, 2 plates. R1-8.

Indian Meteorological Memoirs, Vol. IV, Part IV, 4to, 97 pages, 14 plates. R3.

Cyclone Memoirs, Part I, demy, 43 pages, 6 plates. R1.

Report on the Vizagapatam and Backergunge Cyclones, October 1876, 4to, 87 pages, 4 plates. R2.

Report on the Madras Cyclone of May 1877, 4to, 117 pages text, 97 pages tables, 5 plates. R2-8.

Rainfall Chart of India showing the average annual distribution of rainfall (in colours). 8*a*.

Rainfall Map of India (in two sheets, scale 64 miles to one inch), showing the annual distribution of rainfall (in colours.) R3.

Register of Original Observations of six stations in India for each of the years 1879 to 1887, corrected and reduced. Each year. R2-8.

The Indian Meteorologist's Vade Mecum, Part I [Instructions to Observers.] R3.

The Indian Meteorologist's Vade Mecum, Part II [The Meteorology of India]. R5.

Tables for the Reduction of Meteorological Observations in India. R2.

Barometer, Wind and Current Charts of the Bay of Bengal and adjacent sea north of the equator. R5.

Charts of the Bay of Bengal and adjacent sea north of the equator, showing the specific gravity, temperature and currents of the sea surface. R1-8.

Barometer, Wind and Current Charts of the Arabian Sea and the adjacent portion of the North Indian Ocean. R5.

JOHN ELIOT,

Offg. Meteorological Reporter to the Government of India.

THE INDIAN LAW REPORTS.

PUBLISHED UNDER AUTHORITY.

The Indian Law Reports, published under the authority of the Governor-General in Council, appear in monthly parts, published as soon as possible after the first of each month, at Calcutta, Madras, Bombay, and Allahabad, and comprise four series,—one for the Calcutta High Court, a second for the Madras High Court, a third for the Bombay High Court, and a fourth for the Allahabad High Court. The cases heard by the Privy Council on appeal from each High Court are reported in the series for that High Court. Cases heard by the Privy Council on appeal from Provinces in India not subject to any High Court are reported in the Calcutta Series.

The Calcutta Series is distributed by the Bengal Secretariat, and the Madras, Bombay and Allahabad Series are distributed direct from Madras, Bombay, and Allahabad, respectively.

In supersession of the previous advertisements, on and from the 1st April, 1888, the terms of subscription and sale will be as follows for current issues as well as for back numbers of the Reports from 1876:—

Terms of subscription payable annually in advance.

	Without postage.	With postage.
For the complete Series, *including postage* . .	R22 8	
For the Calcutta Series	R10 0	R12 8
„ each of the Madras, Bombay and Allahabad Series	„ 6 0	„ 7 0
„ a part of the Calcutta Series purchased separately, *inclusive of postage in India*	...	„ 2 0
„ a part of each of the Madras, Bombay and Allahabad Series purchased separately, *inclusive of postage in India*		„ 1 0

Persons desiring to subscribe for, or purchase, the Reports, should apply to—

Superintendent, Government Press, Madras.
The Government Central Book Depôt, Bombay.
„ Curator of Government Books, North-Western Provinces and Oudh.
„ Superintendent of Government Printing, Bengal.

Orders and subscriptions for 1888 should be at once registered and remitted.

NOTICE.

Indian Law Reports.

Advertisements will be received for publication on the wrappers of the Indian Law Reports, Calcutta Series, by the Calcutta Central Press Company, "Limited," 5—1, Council House Street, at the following rates, payable in advance:—

	One page.	*Half page.*	*Quarter page.*
For one issue	R 20	R 14	R 9
„ three issues	„ 55	„ 36	„ 24
„ six „	„ 100	„ 68	„ 45
„ nine „	„ 145	„ 96	„ 64
„ twelve „	„ 180	„ 120	„ 80

THE BENGAL LAW REPORTS.

A few sets of the Bengal Law Reports (Volumes 1 to 15) are available at Messrs. Thacker, Spink & Co., Calcutta, at R375 a set.

A Manual of Reference to the Examinations in Oriental languages, with the latest orders of Government, and specimen papers of the various standards. By Lieutenant-Colonel H. S. JARRETT. New Edition. R4.
Apply to the Librarian, 17, Elysium Row.

For sale in Rajputana to Officers stationed there.

Moore's Manual of Family Medicine for India, 4th Edition. *Price*—

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 2, 1889.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

IN THE COURT OF THE DISTRICT JUDGE OF THE 24-PERGUNNAHS, ALIPUR.

SUIT NO. 47 OF 1889.

In the matter of the estate of Nawab Sir Ikbaludowlah, Bahadur, G.C.S.I., who died in Bagdad, in Turkish Arabia, on the 21st December, 1887, last.

The undersigned have applied for probate of the last will and testament of the aforesaid Sir Ikbaludowlah, Bahadur, G.C.S.I., dated 18th January, 1883. The application has been made in the aforesaid Court, and the 25th February next has been fixed for the hearing and disposal of the application.

ASKUR KHAN,
AKBUR KHAN,
Trustees.

ALIPUR,
The 28th January, 1889.

PROMISSORY NOTES.

Lost.

The Government Promissory Note, No. 277723, of the 4 per cent. loan of 1865, for ₹500, interest payable at Burdwan Treasury, originally standing in the name of Kumud Behary Samonto, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of a duplicate in favour of the proprietor.

KUMUD BEHARY SAMONTO,
Bengal Office.

Lost.

Memorandum showing the Promissory Notes lost at Gauhati on the 11th February, 1888, at 10-30 A.M., from the Steamer Ghât :—

	Name of the Registered Proprietor.
No. 159396, of 4 per cent. loan of 1842-43, for ₹500.	The Bank of Bengal,
„ 103146, „ 4 „ „ „ 1842-43, „ 100.	Kally Coomar Chowdohry,
„ 153774, „ 4 „ „ „ 1842-43, „ 100.	Debnath Sreemany,
„ 158484, „ 4 „ „ „ 1842-43, „ 100.	Ditto,
„ 158481, „ 4 „ „ „ 1842-43, „ 100.	Ditto,
„ 171815, „ 4 „ „ „ 1842-43, „ 100.	The Bank of Bengal,
„ 171816, „ 4 „ „ „ 1842-43, „ 100.	Ditto,
„ 242257, „ 4 „ „ „ 1865, „ 500.	Ditto,
„ 221180, „ 4 „ „ „ 1865, „ 100.	Omerto Lal Sen,
„ 221181, „ 4 „ „ „ 1865, „ 100.	Ditto,

and last endorsed to Grish Chunder Mukerjee, the proprietor, by whom they were never endorsed to any other person. Payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest and for the issue of duplicates in favour of the proprietor, after two years from date of last advertisement.

GRISH CHUNDER MOOKERJEE,
Chief Commissariat Office, Shillong.

Stolen.

The Government Promissory Note No. 072756 of the 4½ per cent. loan of 1879 for ₹500, originally standing in the name of the Bank of Bengal, Note No. 079105 of the 4½ per cent. loan of 1879 for ₹500, originally standing in the name of William Watson & Co., and Notes Nos. 082145 to 082149 of the 4½ per cent. loan of 1879 for ₹100 each, originally standing in the name of Rustomjee Ardeshir, and last endorsed to E. H. Hearn and Mary H. H. Hearn, the proprietors, by whom they were never endorsed to any other person, having been stolen, notice is hereby given that payment of the above Notes and the interest thereon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietors.

The public are cautioned against purchasing, or otherwise dealing with the abovementioned securities.

E. H. HEARN,
MARY H. H. HEARN,
Poona.

The 10th January, 1889.

Stolen.

The Government Promissory Notes, Nos. 166272 of 1842-43, for ₹5,000, 153075 of 1842-43, for ₹1,000, 168768 of 1842-43, for ₹1,000, originally standing in the name of Pershad Dass Boral, of Sonaputti, Calcutta, and last endorsed to Kaniz Murtuza Begam, by whom they were never endorsed to any other person. Payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and an application has already been made for accrued interest and for the issue of duplicates in favour of the proprietress, after two years from date of last advertisement.

KANIZ MURTUZA BEGAM,
of Banjoritolah,
Victoria Street, Police Station Chowk,
near the house of Afzal Mahal
Sahebah, Lucknow.

The Gazette of India.

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CALCUTTA, SATURDAY, FEBRUARY 2, 1889.

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PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 1st February, 1889, and is hereby promulgated for general information :—

ACT No. I OF 1889.

An Act for the Protection of Coinage and other Purposes.

WHEREAS it is expedient to prohibit the making, or the possession for issue, or the issue, by private persons of pieces of metal for use as money;

And whereas it is also expedient to amend section 28 of the Indian Penal Code; (XLV of 1860.)

It is hereby enacted as follows :—

Title, extent and commencement.

1. (1) This Act may be called the Metal Tokens Act, 1889.

(2) It extends to the whole of British India; and

(3) It shall come into force at once.

Definition.

2. In this Act "issue" means to put a piece of metal into circulation for the first time for use as money in British India, such piece having been made in contravention of this Act or brought into British India by sea or by land in contravention of any notification for the time being in force under section 19 of the Sea Customs Act, 1878. (VIII of 1878.)

Prohibition of making by private persons of pieces of metal to be used as money.

3. No piece of copper or bronze or of any other metal or mixed metal, which, whether stamped or unstamped, is intended to be used as money, shall be made except by the authority of the Governor General in Council.

Penalty for unlawful making, issue or possession of such pieces.

4. (1) In either of the following cases, namely :—

(a) if any person makes in contravention of the last foregoing section, or issues or attempts to issue, any such piece as is mentioned in that section,

(b) if, after the expiration of three months from the commencement of this Act, any person has in his possession, custody or control any such piece as is mentioned in the last foregoing section, with intent to issue the piece,

the person shall be punished,—

(i) if he has not been previously convicted under this section, with imprisonment which may extend to one year, or with fine, or with both; or,

(ii) if he has been previously convicted under this section, with imprisonment which may extend to three years, or with fine, or with both.

(2) If any person is convicted of an offence under sub-section (1), he shall, in addition to any other punishment to which he may be sentenced, forfeit all such pieces as aforesaid, and all instruments and materials for the making of such pieces, which may have been found in his possession, custody or control.

(3) If in the trial of any such offence the question arises whether any piece of metal or mixed metal was intended to be used or to be issued for use as money, the burden of proving that the piece was not intended to be so used or issued shall lie on the accused person.

Cognizance of offences under the last foregoing section.

5. (1) The offence of making, in contravention of section 3, any such piece as is mentioned in that section shall be a cognizable offence.

(2) Notwithstanding anything in the Code of Criminal Procedure, 1882, no other offence punishable under section 4 shall be a cognizable offence, or beyond the limits of a presidency-town be taken cognizance of by any Magistrate, except a District Magistrate or Subdivisional Magistrate, without the previous sanction of the District Magistrate or Subdivisional Magistrate. X of 1882.

Application of certain of the foregoing provisions of this Act to importation of pieces of metal for use as money.

6. If at any time the Governor General in Council sees fit, by notification under section 19 of the Sea Customs Act, 1878, to prohibit or restrict the bringing by sea or by land into British India of any such pieces of metal as are mentioned in section 3, he may by the notification direct that any person contravening the prohibition or restriction shall be liable to the punishment to which he would be liable if he were convicted under this Act of making such pieces in British India, instead of to the penalty mentioned in section 167 of the Sea Customs Act, 1878, and that the provisions of sub-section (3) of section 4 and sub-section (1) of section 5, or of either sub-section, in relation to the offence of making such pieces shall, notwithstanding anything in the Sea Customs Act, 1878, apply, so far as they can be made applicable, to the offence of contravening the prohibition or restriction notified under section 19 of that Act. VIII of 1878.

Addition to section 98, Act X, 1882.

7. To section 98 of the Code of Criminal Procedure, 1882, the following shall be added, namely:— X of 1882.

"The provisions of this section with respect to—

(a) counterfeit coin,

(b) coin suspected to be counterfeit, and

(c) instruments or materials for counterfeiting coin,

shall, so far as they can be made applicable, apply, respectively, to—

(a) pieces of metal made in contravention of the Metal Tokens Act, 1889, or brought into British India in contravention of any notification for the time being in force under section 19 of the Sea Customs Act, 1878, I of 1889. VIII of 1878.

(b) pieces of metal suspected to have been so made or to have been so brought into British India or to be intended to be issued in contravention of the former of those Acts, and

(c) instruments or materials for making pieces of metal in contravention of that Act."

Prohibition of receipt by local authorities and railways as money of metal which is not coin.

8. (1) No piece of metal which is not coin as defined in the Indian Penal Code shall be received as money by or on behalf of any railway-administration or local authority. XLV of 1860.

(2) If any person on behalf of a railway-administration, or on behalf of a local authority, or on behalf of the lessee of the collection of any toll or other impost leviable by a railway-administration or local authority, receives as money any piece of metal which is not such coin as aforesaid, he shall be punished with fine which may extend to ten rupees.

Amendment of section 28 of the Indian Penal Code.

9. For the *Explanation* to section 28 of the Indian Penal Code the following shall be substituted, namely:— XLV of 1860.

"*Explanation 1.*—It is not essential to counterfeiting that the imitation should be exact.

"*Explanation 2.*—When a person causes one thing to resemble another thing, and the resemblance is such that a person might be deceived thereby, it shall be presumed, until the contrary is proved, that the person so causing the one thing to resemble the other thing intended by means of that resemblance to practise deception or knew it to be likely that deception would thereby be practised."

S. HARVEY JAMES,

Secretary to the Government of India.

The following Report of the Select Committee on the Bill to prohibit the making or issue by private persons of pieces of metal for use as money and the making of coins in resemblance or similitude of coins of Foreign States was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 18th January, 1889:—

LEGISLATIVE DEPARTMENT.

WE, the undersigned, Members of the Select Committee to which the Metal Tokens Bill was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as revised by us annexed thereto.

From Mr. P. R. Desai, Pleader, District Court, Tanna, dated 25th February, 1888 [Paper No. 1].
Opinion by the Hon'ble Rana Sir Shankar Bakhsh Singh Bahadur, K. C. I. E. [Paper No. 2].
Office Memorandum by Government of India, Department of Finance and Commerce, No. 1686, dated 29th March, 1888, and enclosure [Papers No. 3].
From Secretary to Chief Commissioner, Assam, No. 760, dated 12th April, 1888 [Paper No. 4].
From Secretary to Chief Commissioner, Coorg, No. 711—468, dated 16th April, 1888, and enclosure [Papers No. 5].
From Chief Commissioner, Ajmere-Merwára, No. 395—690, dated 24th April, 1888 [Paper No. 6].
From Officiating Chief Secretary to Chief Commissioner, Burma, No. 486—17 S. S., dated 20th April, 1888, and enclosure [Papers No. 7].
From Secretary for Berar to Resident, Hyderabad, No. 145 G., dated 26th April, 1888, and enclosure [Papers No. 8].
From Chief Secretary to Government, Madras, No. 990 B., dated 24th April, 1888, and enclosures [Papers No. 9].
From Secretary to Government, Bengal, No. 52 T. F., dated 2nd June, 1888, and enclosures [Papers No. 10].
From Chief Secretary to Government, Bombay, No. 3753, dated 9th June, 1888, and enclosures [Papers No. 11].
From Registrar, High Court, Calcutta, No. 1496, dated 29th June, 1888 [Paper No. 12].
From Officiating Secretary to Chief Commissioner, Central Provinces, No. 3803—191, dated 5th July, 1888, and enclosures [Papers No. 13].
From Secretary to Government, North-Western Provinces and Oudh, No. 1594—VI-110 B., dated 21st July, 1888, and enclosures [Papers No. 14].
Telegram from Secretary to Government, Punjab, dated 9th January, 1889.

2. We have amended the definition of "issue" in section 2, so as to make it clear that the Act is not intended to apply to tokens now in circulation.

3. From section 3, sub-section (*1*) (section 3 of the revised Bill), we have omitted the words "or likely". Section 4, sub-section (*3*), of the revised Bill appears to us to render the retention of those words unnecessary.

4. We have proposed, in section 4 of the revised Bill, that an attempt to "issue", and possession with intent to "issue", any pieces of metal made in British India in contravention of the Act or imported into British India in contravention of any prohibition under the Sea Customs Act, 1878, shall be offences punishable in the same manner as the offence of issuing such pieces.

5. For section 3, sub-section (*5*), of the Bill as introduced we have proposed to substitute a section (section 7 of the revised Bill) applying to the pieces of metal to which the Bill mainly relates the provisions of section 98 of the Code of Criminal Procedure, 1882, respecting counterfeit coin.

6. For section 3, sub-section (*6*), of the Bill as introduced we have substituted a section (section 5 of the revised Bill) providing that no offence relating in any way to the "issue" of unauthorised pieces of metal for use as money is to be cognizable by the police or, without the previous sanction of the District Magistrate or Subdivisional Magistrate, by any Magistrate except a District Magistrate or Subdivisional Magistrate.

7. In section 4 we have reduced the maximum period of imprisonment to one year for a first offence, and to three years after a previous conviction.

8. We have added to section 5 of the Bill as introduced (section 8 of the revised Bill) a clause making it an offence for any person on behalf of a railway-administration or local authority, or on behalf of the lessee of any tolls leviable by such an administration or authority, to receive as money any piece of metal which is not coin as defined in the Indian Penal Code.

9. As regards section 6 of the Bill as introduced (section 9 of the revised Bill) we agree with Mr. R. J. Crosthwaite, the Judicial Commissioner of the Central Provinces, in thinking that the effect of that section might be to weaken the existing law as to Queen's coin, and we think that the purposes not only of section 231 but also of other sections of the Indian Penal Code will be better served by the addition to the definition of "counterfeit", in section 28 of that Code, of an *Explanation* applicable as well to coin as to

every other thing with reference to which the word "counterfeit" is used in the Code.

10. The publication ordered by the Council has been made as follows:—

In English.

Gazette.	*Date.*
Gazette of India	18th February, 1888.
Fort Saint George Gazette	28th February, 1888.
Bombay Government Gazette	23rd February, 1888.
Calcutta Gazette	22nd February, 1888.
North-Western Provinces and Oudh Government Gazette	25th February, 1888.
Punjab Government Gazette	1st March, 1888.
Central Provinces Gazette	25th February, 1888.
Burma Gazette	10th March, 1888.
Assam Gazette	10th March, 1888.
Coorg District Gazette	2nd April, 1888.
Sindh Official Gazette	22nd March, 1888.

In the Vernaculars.

Province.	*Language.*	*Date.*
Madras	Kanarese	27th March, 1888.
	Malayalam	10th April, 1888.
	Tamil	10th April, 1888.
	Telugu	17th April, 1888.
	Hindustani	24th April, 1888.
Bombay	Maráthi	5th April, 1888.
	Kanarese	5th April, 1888.
	Gujárathi	12th April, 1888.
Bengal	Bengali	20th March, 1888.
	Uriya	29th March, 1888.
	Hindi	10th April, 1888.
Central Provinces	Marátbi	18th April, 1888.
	Hindi	23rd May, 1888.
Burma	Burmese	31st March, 1888.
Assam	Bengali	14th April, 1888.
Coorg	Kanarese	1st May, 1888.
Sindh	Sindhi	22nd March, 1888.

11. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

D. BARBOUR.
ANDREW R. SCOBLE.
ROBT. STEEL.
FRED. M. HALLIDAY.
ANANDAGAJAPATI RAZU.

The 17th January, 1889.

S. HARVEY JAMES,
Secretary to the Government of India.

The Gazette of India.

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CALCUTTA, SATURDAY, FEBRUARY 2, 1889.

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PART V.

Bills introduced into the Council of the Governor General of India for making Laws and Regulations or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 1st February, 1889:—

NO. 2 OF 1889.

THE INDIAN PORTS BILL.

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The Indian Ports Bill.

(Chapter I.—Preliminary.—Sections 1-3. Chapter II.—Powers of the Local Government.—Section 4.)

A Bill to consolidate and amend the law relating to Ports and Port-charges.

WHEREAS it is expedient to consolidate and amend the law relating to ports and port-charges; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

[Act XII, 1875, ss. 1 and 2.]

Title, commencement and extent.

1. (1) This Act may be called the Indian Ports Act, 1889; and

(2) It shall come into force on the first day of April, 1889.

(3) It shall extend, save as otherwise appears from its subject or context,—

(a) to the ports mentioned in the first schedule, and to such parts of the navigable rivers and channels leading to such ports respectively as have been declared to be subject to Act XXII of 1855 (*for the regulation of Ports and Port-dues*) or to the Indian Ports Act, 1875; XII of 1875.

(b) to the other ports or parts of navigable rivers or channels to which the Local Government, in exercise of the power hereinafter conferred, extends this Act:

(4) But nothing in this Act shall—

(i) apply to any vessel belonging to, or in the service of, Her Majesty or the Government of India, or to any vessel of war belonging to any Foreign Prince or State, or

(ii) deprive any person of any right of property or other private right, except as hereinafter expressly provided, or

(iii) affect any law or rule relating to the customs or any order or direction lawfully made or given pursuant thereto:

(5) And nothing in section 31 or section 32 shall apply to any port, river or channel to which the section has not been specially extended by the Local Government.

[Act XII, 1875, s. 3.]

Repeal.

2. (1) The enactments mentioned in the second schedule are hereby repealed to the extent specified in the third column of that schedule.

(2) All declarations, appointments, requisitions, orders and rules made, authorisations, directions and permissions given, prohibitions issued and notifications published under any of those enactments or under any enactment repealed by any of them shall, if in force at the commencement of this Act, be deemed, so far as may be, to have been made, given, issued and published under this Act: and

(3) Any enactment or document referring to any such repealed enactment shall, so far as may be, be construed to refer to this Act or to the corresponding portion thereof.

[Act XII, 1875, s. 4.]

Definitions.

3. In this Act, unless there is something repugnant in the subject or context,—

(1) "port" includes also any part of a river or channel in which this Act is for the time being in force:

(2) "vessel" includes anything made for the conveyance by water of human beings or of property:

(3) "master", when used in relation to any vessel, means, subject to the provisions of any other enactment for the time being in force, any person (except a pilot or harbour-master) having for the time being the charge or control of the vessel:

(4) "pilot" means a person for the time being authorized by the Local Government to pilot vessels:

(5) "owner" includes also any agent to whom a vessel is consigned:

(6) "ton" means a ton as determined or determinable by the rules for the time being in force for regulating the measurement of the tonnage of British ships: and [New.]

(7) "Magistrate" means a person exercising powers under the Code of Criminal Procedure, 1882, not less than those of a Magistrate of the second class, and includes, in the towns of Calcutta, Madras and Bombay, a Presidency Magistrate. X of 1882.

CHAPTER II.

POWERS OF THE LOCAL GOVERNMENT.

[Act XII, 1875, s. 5.]

Power to extend or withdraw the Act or certain portions thereof.

4. (1) With the previous sanction of the Governor General in Council, the Local Government may, by notification in the official Gazette,—

(a) extend this Act to any port in which this Act is not in force or to any part of any navigable river or channel which leads to a port and in which this Act is not in force;

(b) specially extend the provisions of section 31 or section 32 to any port to which they have not been so extended;

(c) withdraw this Act, or section 31 or section 32, from any port or any part thereof in which it is for the time being in force.

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(Chapter II.—Powers of the Local Government.—Sections 5-6.) (Chapter III.—Port-officials and their Powers and Duties.—Section 7.)

(2) A notification under clause (a) or clause (b) of sub-section (1) shall define the limits of the area to which it refers.

(3) Limits defined under sub-section (2) may include any piers, jetties, landing-places, wharves, quays, docks and other works made on behalf of the public for convenience of traffic, for safety of vessels, or for the improvement, maintenance or good government of the port and its approaches, whether within or without high-water-mark, and, subject to any rights of private property therein, any portion of the shore or bank within fifty yards of high-water-mark.

(4) In sub-section (3) the expression "high-water-mark" means the highest point reached by ordinary spring tides at any season of the year.

[Act XII, 1875, s. 6.]

Alteration of limits of ports.

5. (1) The Local Government may, with the previous sanction of the Governor General in Council and subject to any rights of private property, alter the limits of any port in which this Act is in force.

(2) When the Local Government alters the limits of a port under sub-section (1), it shall declare or describe, by notification in the official Gazette, and by such other means, if any, as it thinks fit, the precise extent of such limits.

[Act XII, 1875, s. 7.]

Power to make port-rules.

6. The Local Government may, in addition to any rules which it may make under any other enactment for the time being in force, make such rules, consistent with this Act, as it thinks necessary for any of the following purposes, namely:—

(a) for regulating the time at which, and the manner in which, vessels are to enter or leave any port subject to this Act;

(b) for regulating the berths, stations and anchorages to be occupied by vessels in any such port;

(c) for striking the yards and top-masts, and for rigging-in the booms and yards, of vessels in any such port, and for swinging or taking-in davits, boats and other things projecting from such vessels;

(d) for the removal or proper hanging or placing of anchors, spars and other things being in or attached to vessels in any such port;

[Partly new.] (e) for regulating vessels whilst taking-in or discharging passengers, ballast or cargo, or any particular kind of cargo, in any such port, and the stations to be occupied by vessels whilst so engaged;

(f) for keeping free passages of such width as may be deemed necessary within any such port, and along or near to the piers, jetties, landing-places, wharves, quays, docks, moorings and other works in or adjoining to the same, and for marking out the spaces so to be kept free;

(g) for regulating the anchoring, fastening, mooring and unmooring of vessels in any such port;

(h) for regulating the moving and warping of all vessels within any such port and the use of warps therein;

(i) for regulating the use of the mooring buoys, chains and other moorings in any such port;

(j) for fixing the rates to be paid for the use of such moorings when belonging to the Government, or of any boat, hawser or other thing belonging to the Government;

(k) for licensing and regulating catamarans plying for hire, and cargo, passenger and other boats plying, whether for hire or not and whether regularly or only intermittently, in, or partly within and partly without, any such port, and for determining the quantity of cargo or number of passengers to be carried by any such vessel; [Partly new.]

(l) for regulating the use of fires and lights within any such port;

(m) for enforcing and regulating the use of signals or signal-lights by vessels by day or by night in any such port; [Partly new.]

(n) for regulating the number of the crew which must be on board any vessel afloat within the limits of any such port;

(o) for regulating the employment of persons engaged in cleaning or painting vessels, or in working in the bilges, boilers or double bottoms of vessels, in any such port. [New.]

CHAPTER III.

PORT-OFFICIALS AND THEIR POWERS AND DUTIES.

[Act XII, 1875, s. 8.]

Appointment of conservator.

7. (1) The Local Government shall appoint some officer or body of persons to be conservator of every port subject to this Act, and may suspend or remove such officer or body.

(2) Subject to any direction by the Local Government to the contrary,—

(a) in ports where there is a port-officer, the port-officer shall be the conservator:

(b) in ports where there is no port-officer, but where there is a harbour-master, the harbour-master shall be the conservator.

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(Chapter III.—Port-officials and their Powers and Duties.—Sections 8-13.)

(3) Where the harbour-master is not conservator, the harbour-master and his assistants shall be subordinate to, and subject to the control of, the conservator.

(4) The conservator shall be subject to the control of the Local Government, or of any intermediate authority which that Government may appoint.

[Act XII, 1875, s. 9.]

Power of conservator to give and enforce directions for certain specified purposes.

8. (1) The conservator of any port subject to this Act may, with respect to any vessel within the port, give directions for carrying into effect any rule for the time being in force therein under section 6.

(2) If any person wilfully and without lawful excuse refuses or neglects to obey any lawful direction of the conservator, after notice thereof has been given to him, he shall, for every such offence, be punished with fine which may extend to one hundred rupees, and with further fine which may extend to one hundred rupees for every day on which, after such notice as aforesaid, he wilfully and without lawful excuse continues to disobey the direction.

(3) In case of such refusal or neglect, the conservator may do, or cause to be done, all acts necessary for the purpose of carrying the direction into execution, and may hire and employ proper persons for that purpose, and all reasonable expenses incurred in doing such acts shall be recoverable by him from the person so refusing or neglecting to obey the direction.

[Act XII, 1875, s. 10.]

Power to cut warps and ropes.

9. The conservator of any such port may, in case of urgent necessity, cut, or cause to be cut, any warp, rope, cable or hawser endangering the safety of any vessel in the port or at or near to the entrance thereof.

Act XII, 875, s. 11.]

Removal of obstructions within limits of port.

10. (1) The conservator may remove, or cause to be removed, any timber, raft or other thing, floating or being in any part of any such port, which in his opinion obstructs or impedes the free navigation thereof or the lawful use of any pier, jetty, landing-place, wharf, quay, dock, mooring or other work on any part of the shore or bank which has been declared to be within the limits of the port and is not private property.

(2) The owner of any such timber, raft or other thing shall be liable to pay the reasonable expenses of the removal thereof, and if such owner or any other person has without lawful excuse caused any such obstruction or impediment, or causes any public nuisance affecting or likely to affect such free navigation or lawful use, he shall also be punished with fine which may extend to one hundred rupees.

(3) The conservator or any Magistrate having jurisdiction over the offence may cause any such nuisance to be abated.

[Act XII, 1875, s. 12.]

Recovery of expenses of removal.

11. If the owner of any such timber, raft or other thing, or the person who has caused any such obstruction, impediment or public nuisance as is mentioned in the last foregoing section neglects to pay the reasonable expenses incurred in the removal thereof, within one week after demand, or within fourteen days after such removal has been notified in the official Gazette or in such other manner as the Local Government by general or special order directs, the conservator may cause such timber, raft or other thing, or the materials of any public nuisance so removed, or so much thereof as may be necessary, to be sold by public auction;

and may retain all the expenses of such removal and sale out of the proceeds of the sale, and shall pay the surplus of such proceeds, or deliver so much of the thing or materials as may remain unsold, to the person entitled to receive the same;

and, if no such person appears, shall cause the same to be kept and deposited in such manner as the Local Government directs;

and may, if necessary, from time to time, realize the expenses of keeping the same, together with the expenses of sale, by a further sale of so much of the thing or materials as may remain unsold.

[Act XII, 1875, s. 13.]

Removal of lawful obstructions.

12. (1) If any obstruction or impediment to the navigation of any port subject to this Act has been lawfully made, or has become lawful by reason of the long continuance of such obstruction or impediment, or otherwise, the conservator shall report the same for the information of the Local Government, and shall, with the sanction of that Government, cause the same to be removed or altered, making reasonable compensation to the person suffering damage by such removal or alteration.

(2) Any dispute arising concerning such compensation shall be determined according to the law relating to like disputes in the case of land required for public purposes.

[Act XII, 1875, s. 14.]

Fouling of Government moorings.

13. (1) If any vessel hooks or gets foul of any of the buoys or moorings laid down by or by the authority of the Local Government in any such port, the master of such vessel shall not, nor shall any other person except in case of emergency, lift the buoy or mooring for the purpose of unhooking or getting clear from the same without the assistance of the conservator;

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(Chapter III.—Port-officials and their Powers and Duties.—Sections 14-18.)

and the conservator, immediately on receiving notice of such accident, shall assist and superintend the clearing of such vessel;

and the master of such vessel shall, upon demand, pay such reasonable expenses as may be incurred in clearing the same.

(2) Any master offending against the provisions of this section shall, for every such offence, be punished with fine which may extend to one hundred rupees.

[Act XII, 1875, ss. 15 and 44.]

Raising or removal of wreck impeding navigation within limits of port.

14. (1) If any vessel is wrecked, stranded or sunk in any such port, so as to impede, or be likely to impede, the navigation thereof, the conservator may cause the vessel to be raised, removed or destroyed.

(2) If any property recovered by a conservator acting under sub-section (1) is unclaimed, or the person claiming it fails to pay the reasonable expenses incurred by the conservator under that sub-section, the conservator may sell the property by public auction, if the property is of a perishable nature, forthwith, and, if it is not of a perishable nature, at any time not less than six months after the recovery thereof.

(3) The expenses incurred by the conservator under sub-section (1) shall be payable to him out of the sale-proceeds of the property, and the balance shall be paid to the person entitled to the property recovered, or, if no such person appears and claims the balance, shall be held in deposit for payment, without interest, to any person thereafter establishing his right thereto:

Provided that the person makes his claim within one year from the date of the sale.

[Act XII, 1875, s. 16.]

Power to board vessels.

15. (1) The conservator or any of his assistants may, whenever he suspects that any offence against this Act has been, or is about to be, committed, or whenever it is necessary for him so to do in the performance of any duty imposed upon him by this Act,

and the person appointed under this Act to receive any port-dues, fees or other charges payable in respect of any vessel, may, whenever it is necessary for him so to do in the performance of any duty imposed upon him by this Act,

either alone or with any other person, board any vessel, or enter any building or place, within the limits of any port subject to this Act.

(2) If the master of the vessel, or any person in possession or occupation of the building or place, without lawful excuse, refuses to allow any such person as is mentioned in sub-section (1) to board or enter such vessel, building or place in the performance of any duty imposed upon him by this Act, he shall for every such offence be punished with fine which may extend to two hundred rupees.

[Act XII, 1875, s. 17.]

Power to require crews to prevent or extinguish fire.

16. (1) For the purpose of preventing or extinguishing fire in any port subject to this Act, the conservator or port-officer may require the master of any vessel within the port to place at his disposal such number as he requires, not exceeding three-fourths, of the crew then under the orders of such master.

(2) Any master refusing or neglecting to comply with such requisition shall be punished with fine which may extend to five hundred rupees, and any seaman then under his orders who, after being directed by the master to obey the orders of the conservator or port-officer for the purpose aforesaid, refuses to obey such orders shall be punished with fine which may extend to twenty-five rupees.

[Act XII, 1875, s. 18 A — Act V, 1883, s. 31.]

Appointment and powers of health-officer.

17. (1) The Local Government may appoint at any port subject to this Act an officer to be called the health-officer, and may suspend or remove from office any officer so appointed.

(2) A health-officer shall, subject to the control of the Local Government, have the following powers within the limits of the port for which he is appointed, namely:—

(a) with respect to any ship, the powers conferred on a shipping-master by Act I of 1859, section 71;

(b) power to enter on board any vessel and medically examine all or any of the seamen or apprentices on board the vessel;

(c) power to require and enforce the production of the log-book and any other books, papers or documents which he thinks necessary for the purpose of enquiring into the health and medical condition of the persons on board the vessel;

(d) power to call before him and examine for any such purpose all or any of those persons and to require true answers to any questions which he thinks fit to ask;

(e) power to require any person so examined to make and subscribe a declaration of the truth of the statements made by him.

[Act XII, 1875, s. 19.]

Indemnity to Government against act or default of port-official or pilot.

18. The Government shall not be responsible for any act or default of any conservator, port-officer or harbour-master of any port subject to this Act, or of any deputy or assistant of any of the authorities afore-

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(Chapter IV.—Rules for the Safety of Shipping and the Conservation Ports.—Sections 19-26.)

said, or of any person acting under the control or direction of any such authority, deputy or assistant, or for any act or default of any pilot, or for any damage sustained by any vessel in consequence of any defect in any of the moorings, hawsers or other things belonging to the Government which may be used by the vessel:

Provided that nothing in this section shall protect the Secretary of State for India in Council from a suit in respect of any act done by or under the express order or sanction of the Government.

CHAPTER IV.

RULES FOR THE SAFETY OF SHIPPING AND THE CONSERVATION OF PORTS.

General Rules.

Act XII, 875, s. 20.]

Injuring buoys, beacons and moorings.

19. (1) No person shall, without lawful excuse, lift, injure, loosen or set adrift any buoy, beacon or mooring fixed or laid down by, or by the authority of, the Local Government in any port subject to this Act.

(2) If any person offends against the provisions of this section, he shall for every such offence be liable, in addition to the payment of the amount of damage done, to fine which may extend to two thousand rupees, or to imprisonment for a term which may extend to two years.

Act XII, 875, s. 21.]

Wilfully loosening vessel from moorings.

20. If any person wilfully and without lawful excuse loosens or removes from her moorings any vessel within any such port without leave or authority from the owner or master of the vessel, he shall, for every such offence, be punished with fine which may extend to two hundred rupees, or with imprisonment for a term which may extend to six months.

Act XII, 875, s. 22.]

Improperly discharging ballast.

21. (1) No ballast or rubbish, and no other thing likely to form a bank or shoal or to be detrimental to navigation, shall, without lawful excuse, be cast or thrown into any such port, or into or upon any place on shore from which the same is liable to be washed into any such port, either by ordinary or high tides, or by storms or land-floods.

(2) Any of the following persons, namely :—

(a) any person who by himself or another so casts or throws any ballast or rubbish or any such other thing,

(b) the master of any vessel from which the same is so cast or thrown,

[I. L. R. 9 Cal. 849.]

(c) any person employed to remove any ballast or rubbish or any such other thing whose agents or servants so cast or throw the same or cause the same to be so cast or thrown,

shall be punished with fine which may extend to five hundred rupees and shall pay any reasonable expenses which may be incurred in removing the same.

(3) If, after receiving notice from the conservator of the port to desist from so casting or throwing any ballast or rubbish or such other thing, any master continues so to cast or throw it, he shall also be liable to simple imprisonment for a term which may extend to two months.

(4) Nothing in this section applies to any case in which the ballast or rubbish or such other thing is cast or thrown into any such port with the consent in writing of the conservator, or within any limits within which such act may be authorized by the Local Government.

[Act XII, 1875, s. 23.]

Graving vessel within prohibited limits.

22. If any person graves, breams or smokes any vessel in any such port, contrary to the directions of the conservator, or at any time or within any limits at or within which such act is prohibited by the Local Government, he and the master of the vessel shall for every such offence be punished with fine which may extend to five hundred rupees each.

[Act XII, 1875, s. 24.]

Boiling pitch on board vessel within prohibited limits.

23. If any person boils or heats any pitch, tar, resin, dammer, turpentine, oil or other such combustible matter on board any vessel within any such port, or at any place within its limits where such act is prohibited by the Local Government, or contrary to the directions of the conservator, he and the master of the vessel shall for every such offence be punished with fine which may extend to two hundred rupees each.

[Act XII, 1875, s. 25.]

Drawing spirits by unprotected artificial light.

24. If any person, by an unprotected artificial light, draws off spirits on board any vessel within any port subject to this Act, he and the master of the vessel shall for every such offence be punished with fine which may extend to two hundred rupees each.

[Act XII, 1875, s. 26.]

Warping.

25. (1) Every master of a vessel in any port subject to this Act shall, when required so to do by the conservator, permit warps or hawsers to be made fast to the vessel for the purpose of warping any other vessel in the port, and shall not allow any such warp or hawser to be let go until required so to do.

(2) A master offending against sub-section (1) shall be punished for every such offence with fine which may extend to two hundred rupees.

[Act XII, 1875, s. 27.]

Leaving out warp or hawser after sunset.

26. (1) A master of a vessel shall not cause or suffer any warp or hawser attached to his vessel to be left out in any port subject to this Act after

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(Chapter IV.—Rules for the Safety of Shipping and the Conservation of Ports.—Sections 27-32. Chapter V.—Port-dues, Fees and other Charges.—Section 33.)

sunset in such a manner as to endanger the safety of any other vessel navigating in the port.

(2) A master offending against sub-section (1) shall be punished for every such offence with fine which may extend to two hundred rupees

[Act XII, 1875, s. 35.]

Discharge of fire-arms in port.

27. If any person, without lawful excuse, discharges any fire-arm in any port subject to this Act, or on or from any pier, landing-place, wharf or quay thereof, except a gun loaded only with gunpowder for the purpose of making a signal of distress, or for such other purpose as may be allowed by the Local Government, he shall for every such offence be punished with fine which may extend to fifty rupees.

[Act XII, 1875, s. 36.]

Penalty on master omitting to take order to extinguish fire.

28. If the master of any vessel in which fire takes place while lying in any such port wilfully omits to take order to extinguish the fire or obstructs the conservator or the port-officer, or any person acting under the authority of the conservator or port-officer, in extinguishing or attempting to extinguish the fire, he shall be punished with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

[Act XII, 1875, s. 40.]

Unauthorized person not to search for lost stores.

29. (1) No person, without the permission of the conservator, shall in any port subject to this Act creep or sweep for anchors, cables or other stores lost or supposed to be lost therein.

(2) If any person offends against the provisions of sub-section (1), he shall be punished with fine which may extend to one hundred rupees.

[Act XII, 1875, s. 41.]

Removing stones or injuring shores of port prohibited.

30. (1) No person without the permission of the conservator shall in any port subject to this Act remove or carry away any rock, stones, shingle, gravel, sand or soil or any artificial protection from any part of the bank or shore of the port;

and no person shall sink or bury in any part of such bank or shore, whether the same is public or private property, any mooring-post, anchor or any other thing, or do any other thing which is likely to injure or to be used so as to injure such bank or shore, except with the permission of the conservator, and with the aid or under the inspection of such person, if any, as the conservator may appoint to take part in, or overlook the performance of, such work.

(2) If any person offends against sub-section (1), he shall for every such offence be punished with fine which may extend to one hundred rupees and shall pay any reasonable expenses which may be incurred in repairing any injury done by him to the bank or shore.

Special Rules.

[Act XII, 1875, s. 38.]

Moving of vessels without pilot or permission of harbour-master.

31. (1) No vessel of the burden of two hundred tons or upwards shall enter, leave or be moved in any port to which this section has been specially extended without having a pilot, harbour-master or assistant of the port-officer or harbour-master on board;

and no vessel of any burden less than two hundred tons and exceeding one hundred tons shall enter, leave or be moved in any such port without having a pilot, harbour-master or assistant of the port-officer or harbour-master on board, unless authority in writing so to do has been obtained from the conservator or some officer empowered by him to give such authority.

(2) If any vessel, except in case of urgent necessity, enters, leaves or is moved in the port contrary to the provisions of sub-section (1), the master of the vessel shall for every such offence be punished with fine which may extend to two hundred rupees, unless upon application to the proper officer the master was unable to procure a pilot, harbour-master or assistant of the port-officer or harbour-master to go on board the vessel.

[Act XVII, 1882, s. 2.]

(3) Nothing in sub-sections (1) and (2) shall apply to Native vessels when they are entering, leaving or being moved in the port of Bombay.

(4) If any question arises as to whether any vessel is a Native vessel within the meaning of this section, the decision thereon of such authority as the Governor of Bombay in Council may appoint in this behalf shall be conclusive.

[Act XII, 1875, s. 39.]

Provision of certain vessels with fire-extinguishing apparatus.

32. (1) Every vessel exceeding the burden of two hundred tons and lying in any port to which this section has been specially extended shall be provided with a proper force-pump and hose and appurtenances, for the purpose of extinguishing any fire which may occur on board.

(2) The master of such a vessel who, having been required by the conservator to comply with the provisions of sub-section (1), neglects or refuses, without lawful excuse, so to do for the space of seven days after such requisition, shall be punished with fine which may extend to five hundred rupees.

CHAPTER V.

PORT-DUES, FEES AND OTHER CHARGES.

[Act XII 1875, s 45.]

Levy of port-dues.

33. (1) In each of the ports mentioned in the first schedule such port-due, not exceeding the amount specified for the port in the third column of the

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schedule, as the Local Government or, in the case of the port of Bombay, the Board of Trustees of that port from time to time directs, shall be levied on vessels entering the port and described in the second column of the schedule, but not oftener than the time fixed for the port in the fourth column of the schedule.

(2) Whenever the Local Government, with the previous sanction of the Governor General in Council, declares any other port to be subject to this Act, it may, with the like sanction, by the same or any subsequent declaration, further declare,—

(a) in the terms of any of the entries in the second column of the first schedule, the vessels which are to be chargeable with port-dues on entering the port,

(b) the highest rates at which such dues may be levied in respect of vessels chargeable therewith, and

(c) the times at which such vessels are to be so chargeable.

(3) All port-dues now leviable in any port shall continue to be so leviable until it is otherwise declared in exercise of the powers conferred by this section.

(4) An order increasing or imposing port-dues under this section shall not take effect till the expiration of sixty days from the day on which the order was published in the local official Gazette.

[Act XII, 1875, s. 46.]

Variation of port-dues by Local Government.

34. The Local Government or, in the case of the port of Bombay, the Board of Trustees of that port may from time to time exempt the vessels entering a port subject to this Act from payment of port-dues and cancel the exemption, or may from time to time vary the rates at which port-dues are to be levied in the port, in such manner as, having regard to the receipts and charges on account of the port, it thinks expedient, by reducing or raising the dues, or any of them:

Provided that the rates shall not in any case exceed the amount authorized to be taken by or under this Act.

[Cf. Act XII, 1875, ss. 47 and 48.]

Receipt, expenditure and account of port-charges.

35. (1) The Local Government shall appoint some officer or body of persons at every port at which any dues, fees or other charges are authorized to be taken by or under this Act to receive the same and, subject to the control of the Local Government, to expend the receipts on any of the objects authorized by this Act.

(2) Such officer or body shall keep for the port a distinct account, to be called the port fund account, showing, in such detail as the Local Government prescribes, the receipts and expenditure of the port, and shall publish annually as soon after the first day of April as may be practicable an abstract in such form as that Government prescribes of the account for the past financial year.

(3) If, for any of the purposes of this Act, an advance of money has been or shall be made by the Government on account of any port subject to this Act, simple interest upon that advance, or upon so much of it as remains or shall remain unrepaid, at such rate as the Governor General in Council may determine, shall be charged in the port fund account of the port.

(4) All moneys, excluding receipts on account of pilotage but including fines and proceeds of waifs, received under this Act at or on account of any port subject to this Act shall be credited in the port fund account of the port.

(5) All expenses incurred for the sake of any such port, excluding expenses on account of pilotage but including—

(a) the pay and allowances of all persons upon the establishment of the port,

(b) the cost of buoys, beacons, lights and all other works maintained chiefly for the benefit of vessels being in or entering or leaving the port or passing through the rivers or channels leading thereto,

(c) pensions, allowances and gratuities of persons who have been employed in the port under this or any other enactment relating to ports and port-dues, or such portion of those pensions, allowances and gratuities as the Local Government may by rule determine, [Act V, 1885, s. 2.]

(d) with the previous sanction of the Local Government, contributions towards the support of public hospitals or dispensaries suitable for the reception or relief of seamen or otherwise towards the provision of sanitary superintendence and medical aid for the shipping in the port and for seamen, whether ashore or afloat, belonging to ships in the port, and [Act V, 1885, s. 3.]

(e) with the like sanction, contributions towards sailors' homes, institutes, rest-houses and coffee-houses and for other purposes connected with the health, recreation and temporal well-being of sailors, [New.]

shall be charged to the port fund account of the port.

(6) The Local Government may direct that for the purposes of this section any number of ports shall be regarded as constituting a single port, and thereupon all moneys to be credited to the port fund account under sub-section (4) shall form a common port fund account which shall be available for the payment of all expenses incurred for the sake of any of the ports:

Provided, with respect to the ports of Calcutta, Madras, Bombay, Karáchi and Rangoon, that none of those ports may be grouped with any other port, and that the port fund account of each of those ports shall be kept separate from the port fund account of any other port.

(7) Subject to the provisions of any local law as to the disposal of any balance from time to time standing to the credit of a port fund account, any such balance may be temporarily in-

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vested in such manner as the Local Government may direct.

[Act XII, 1875, s. 48.]

Receipts for port-charges.

36. The person to whom any dues, fees or other charges authorized to be taken by or under this Act are paid shall grant to the person paying the same a proper voucher in writing under his hand, describing the name of his office, the port or place at which the dues, fees or other charges are paid, and the name, tonnage and other proper description of the vessel in respect of which the payment is made.

[Act XII, 1875, s. 49.]

Master to report arrival.

37. (1) Within twenty-four hours after the arrival within the limits of any port subject to this Act of any vessel liable to the payment of port-dues under this Act the master of the vessel shall report her arrival to the conservator of the port.

(2) A master failing without lawful excuse to make such report within the time aforesaid shall for every such offence be punished with fine which may extend to one hundred rupees.

(3) Nothing in this section applies to tug-steamers, ferry-steamers or river-steamers plying in any of the ports subject to this Act.

[Act XII, 1875, s. 50.]

Conservator may in certain cases ascertain draught and charge expense to master.

38. If any vessel liable to the payment of port-dues is in any such port without proper marks on the stem and stern posts thereof for denoting her draught, the conservator may cause the same to be ascertained by means of the operation of hooking, and the master of the vessel shall be liable to pay the expenses of the operation.

[Act XII, 1875, s. 51.]

Ascertainment of tonnage of vessel liable to port-dues.

39. In order to ascertain the tonnage of any vessel liable to pay port-dues the following rules shall be observed :—

(1) (a) If the vessel is a British registered vessel, or a vessel registered under Act X of 1841 or Act XI of 1850 or under any other law for the time being in force for the registration of vessels in British India, the conservator may require the owner or master of the vessel or any person having possession of her register to produce the register for inspection.

(b) If the owner or master or such person neglects or refuses to produce the register or otherwise to satisfy the conservator as to what is the true tonnage of the vessel in respect of which the port-dues are payable, he shall be punished with fine which may extend to one hundred rupees, and the conservator may cause the vessel to be measured, and the tonnage thereof to be ascertained, according to the mode of measurement prescribed by the rules for the time being in force for regulating the measurement of British ships, and in such case the owner or master of the vessel shall also be liable to pay the expenses of the measurement.

(2) If the vessel is not a British registered vessel or a vessel registered under Act X of 1841 or Act XI of 1850, or under any other law for the time being in force for the registration of vessels in British India, and the owner or master thereof fails to satisfy the conservator as to what is her true tonnage according to the mode of measurement prescribed by the rules for the time being in force for regulating the measurement of British ships, the conservator shall cause the vessel to be measured and the tonnage thereof to be ascertained, according to the mode aforesaid, and in such case the owner or master of the vessel shall be liable to pay the expenses of the measurement.

(3) If the vessel is a vessel of which the tonnage cannot be ascertained according to the mode of measurement mentioned in clauses (1) and (2), the tonnage of the vessel shall be determined by the conservator on such an estimate as may seem to him to be just of the burden of the vessel. [New].

[Act XII, 1875, s. 52.]

Distraint and sale on refusal to pay port-charges.

40. If the master of any vessel in respect of which any port-dues, fees or other charges are payable under this Act refuses or neglects to pay the same on demand, the authority appointed to receive such port-dues, fees or other charges may distrain or arrest the vessel, and the tackle, apparel and furniture belonging thereto, or any part thereof, and detain the same until the amount due is paid ;

and in case any part of the port-dues, fees or other charges, or of the costs of the distress or arrest or of the keeping of the vessel or other thing distrained or arrested, remains unpaid for the space of five days next after any such distress or arrest, may cause the vessel or other thing distrained or arrested to be sold, and with the proceeds of such sale may satisfy the port-dues, fees or other charges and the costs, including the costs of sale, remaining unpaid, and shall render the surplus, if any, to the master of the vessel upon demand.

[Act XII, 1875, s. 53]

No port-clearance to be granted until port-charges are paid.

41. The officer of Government whose duty it is to grant a port-clearance for any vessel shall not grant such clearance—

(a) until her owner or master, or some other person, has paid or secured to the satisfaction of such officer the amount of all port-dues, fees and other charges, and of all fines, penalties and expenses to which

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the vessel or her owner or master is liable under this Act;

7 & 18 Vict., c. 104. (b) until all expenses, which by the Merchant Shipping Act, 1854, section 228, are to be borne by her owner, incurred since her arrival in the port from which he seeks clearance, have been paid.

Act XII, 1875, s. 54.] Port-charges payable in one port recoverable at any other port.

42. (1) If the master of any vessel in respect of which any such sum as is mentioned in the last foregoing section is payable causes her to leave any port without having paid the sum, the authority appointed to receive port-dues, fees and other charges at the port under this Act may require in writing the authority appointed to receive port-dues, fees and other charges under this Act at any other port in British India to which she may proceed, or in which she may be, to levy the sum.

(2) The authority to whom the requisition is directed shall proceed to levy such sum in the manner prescribed in section 40, and a certificate purporting to be made by the authority appointed to receive port-dues, fees and other charges at the port where such sum as is mentioned in the last foregoing section became payable, stating the amount payable, shall be sufficient *primâ facie* proof of such amount in any proceeding under section 40, and also (in case the amount payable is disputed) in any subsequent proceeding under section 58.

Act XII, 1875, s. 55.] Penalty for evading payment of port-charges.

43. (1) If the master of a vessel evades the payment of any such sum as is mentioned in section 41, he shall be punished with fine which may extend to five times the amount of the sum.

(2) In any proceeding before a Magistrate on a prosecution under sub-section (1), any such certificate as is mentioned in section 42, sub-section (2), stating that the master has evaded such payment, shall be sufficient *primâ facie* proof of the evasion, unless the master shows to the satisfaction of the Magistrate that the departure of the vessel without payment of the sum was caused by stress of weather, or that there was lawful or reasonable ground for such departure.

(3) Any Magistrate having jurisdiction under this Act in any port to which the vessel may proceed, or in which she may be found, shall be deemed to have jurisdiction in any proceeding under this section.

Act XII, 1875, s. 56.] Port-due on vessels in ballast.

44. A vessel entering any port subject to this Act (other than a port in Burma) in ballast and not carrying passengers shall be charged with a port-due at a rate to be determined by the Local Government or, in the case of the port of Bombay, by the Board of Trustees of that port, and not exceeding three-fourths of the rate with which she would otherwise be chargeable.

[Act XII, 1875, s. 57.] Port-due on vessels not discharging or taking in cargo.

45. When a vessel enters a port subject to this Act, but does not discharge or take in any cargo or passengers therein (with the exception of such unshipment and reshipment as may be necessary for purposes of repair), she shall be charged with a port-due at a rate to be determined by the Local Government or, in the case of the port of Bombay, by the Board of Trustees of that port and not exceeding half the rate with which she would otherwise be chargeable:

Provided that a vessel entering any of the ports within the territories administered by the Governor of Fort St. George in Council and leaving the same within forty-eight hours, without discharging or taking in any passengers or cargo, shall not be charged with any port-due.

[Act XII, 1875, s. 58, and Act XVII, 1882, s. 3.] Port-dues not chargeable on pleasure-yachts or on vessels re-entering from stress of weather.

46. No port-due shall be chargeable in respect of any pleasure-yacht, nor shall any such due be chargeable in respect of any vessel which, having left any port, is compelled to re-enter it by stress of weather or in consequence of having sustained any damage.

[Act XII, 1875, s. 59.] Power to impose hospital port-dues.

47. (1) The Local Government may, by notification in the official Gazette, order that there shall be paid in respect of every vessel entering any port subject to this Act, within a reasonable distance of which there is a public hospital or dispensary suitable for the reception or relief of seamen requiring medical aid, such further port-dues not exceeding one anna per ton as the Local Government thinks fit.

(2) Such port-dues shall be called hospital port-dues, and the Local Government shall, in making any order under sub-section (1), have regard to any contributions made under section 35, sub-section (5), clause (d).

(3) An order imposing or increasing hospital port-dues shall not take effect till the expiration of sixty days from the day on which the order was published in the local official Gazette.

(4) Whenever the Local Government is satisfied that proper provision has been made by the owners or agents of any class of vessels for giving medical aid to the seamen employed on board such class of vessels, or that such provision is unnecessary in the case of any class of vessels, it may, by notification in the official Gazette, exempt such class of vessels from any payment under this section. [New.]

(5) The Local Government may, by notification in the official Gazette, cancel any order under sub-section (1) or withdraw any exemption under sub-section (4). [Act V, 1885, s. 4.]

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(Chapter V.—Port-dues, Fees and other Charges.—Sections 48-49. Chapter VI.—Hoisting Signals.—Sections 50-52.) Chapter VII.—Provisions with respect to Penalties.—Sections 53-57.)

[Act XII, 1875, s. 60.]

Application of hospital port-dues.

48. Hospital port-dues shall be applied, as the Local Government may direct, to the support of any such hospital or dispensary as aforesaid, or otherwise for providing sanitary superintendence and medical aid for the shipping in the port in which they are levied and for the seamen belonging to the ships therein, whether such seamen are ashore or afloat.

[Act XII, 1875, s. 61.]

Fees for pilotage and certain other services.

49. (1) Within any port subject to this Act, fees may be charged for pilotage, hauling, mooring, re-mooring, hooking, measuring and other services rendered to vessels, at such rates as the Local Government may direct:

Provided that, in the case of fees for pilotage, the previous sanction of the Governor General in Council has been obtained.

(2) The fees now chargeable for such services shall continue to be chargeable unless and until they are altered in exercise of the power conferred by sub-section (1).

CHAPTER VI.

HOISTING SIGNALS.

[Act XII, 1875, ss. 62 and 63.]

Master to hoist number of vessel.

50. (1) The master of every inward or outward bound vessel, on arriving within signal-distance of any signal-station established within the limits of the river Hooghly, or within the limits of any part of a river or channel leading to a port subject to this Act, shall, on the requisition of the pilot in charge of the vessel, signify the name of the vessel by hoisting the number by which she is known, or by adopting such other means to this end as may be practicable and usual, and shall keep the signal flying until it is answered from the signal-station.

(2) If the master of a vessel arriving as aforesaid offends against sub-section (1), he shall be punished for every such offence with fine which may extend to one thousand rupees.

[Act XII, 1875, s. 63.]

Pilot to require master to hoist number.

51. (1) Every pilot in charge of a vessel shall require the number of the vessel to be duly signalled as provided by the last foregoing section.

(2) When, on such requisition from the pilot, the master refuses to hoist the number of a vessel, or to adopt such other means of making her name known as may be practicable and usual, the pilot may, on arrival at the first place of safe anchorage, anchor the vessel and refuse to proceed on his course until the requisition has been complied with.

[Act XII, 1875, s.

Penalty on pilot disobeying provisions of this Chapter.

52. Any pilot in charge of a vessel who disobeys, or abets disobedience to, any of the provisions of this Chapter shall be punished with fine which may extend to five hundred rupees for each instance of such disobedience or abetment, and in addition shall be liable to have his authority to act as a pilot withdrawn.

CHAPTER VII.

PROVISIONS WITH RESPECT TO PENALTIES.

[Act XII, 1875, s. 42.]

Penalty for disobedience to rules and orders of the Local Government.

53. If any person disobeys any rule or order which a Local Government has made in pursuance of this Act and for the punishment of disobedience to which express provision has not been made elsewhere in this Act, he shall be punished for every such offence with fine which may extend to one hundred rupees.

[Act XII, 1875, s. 66.]

Offences how triable, and penalties how recovered.

54. All offences against this Act shall be triable by a Magistrate, and any Magistrate may, by warrant under his hand, cause the amount of any fine imposed upon the owner or master of any vessel, for any offence committed on board of the vessel, or in the management thereof, or otherwise in relation thereto, whereof the owner or master is convicted, to be levied by distress and sale of the vessel, and the tackle, apparel and furniture thereof, or so much thereof as is necessary.

[Act XII, 1875, s. 67.]

Costs of conviction.

55. (1) In case of any conviction under this Act the convicting Magistrate may order the offender to pay the costs of the conviction in addition to any fine or expenses to which he may be liable.

(2) Such costs may be assessed by the Magistrate, and may be recovered in the same manner as any fine under this Act.

[Act XII, 1875, ss. 68 and 76: cf. Act X, 1887, s. 46.]

Ascertainment and recovery of expenses and damages payable under this Act.

56. (1) If any dispute arises as to the sum to be paid in any case as expenses or damages under this Act, it shall be determined by a Magistrate upon application made to him for that purpose by either of the disputing parties.

(2) Whenever any person is liable to pay any sum, not exceeding one thousand rupees, as expenses or damages under this Act, any Magistrate, upon application made to him by the authority to whom the sum is payable, may, in addition to or instead of any other means for enforcing payment, recover the sum as if it were a fine.

[Act XII, 1875, s. 69.]

Costs of distress.

57. Whenever any fine, expenses or damages is or are levied under this Act by distress and sale, the costs of the distress and sale may be levied

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in addition to such fine, expenses or damages, and in the same manner.

[Act XII, 1875, s. 70.]

Magistrate to determine the amount to be levied in case of dispute.

58. If any dispute arises concerning the amount leviable by any distress or arrest under this Act or the costs payable under the last foregoing section, the person making the distress or using the arrest may detain the goods distrained or arrested, or the proceeds of the sale thereof, until the amount to be levied has been determined by a Magistrate, who, upon application made to him for that purpose, may determine the amount, and award such costs to be paid by either of the parties to the other of them as he thinks reasonable, and payment of such costs, if not paid on demand, shall be enforced as if they were a fine.

[Act XII, 1875, s. 71.]

Jurisdiction over offences beyond local limits of jurisdiction.

59. (1) Any person offending against the provisions of this Act in any port subject to this Act shall be punishable by any Magistrate having jurisdiction over any district or place adjoining the port.

(2) Such Magistrate may exercise all the powers of a Magistrate under this Act, in the same manner and to the same extent as if the offence had been committed locally within the limits of his jurisdiction, notwithstanding that the offence may not have been committed locally within such limits, and, in case any such Magistrate exercises the jurisdiction hereby vested in him, the offence shall be deemed, for all purposes, to have been committed locally within the limits of his jurisdiction.

[Act XII, 1875, s. 72.]

Conviction to be quashed on merits only.

60. (1) No conviction, order or judgment of any Magistrate under this Act shall be quashed for error of form or procedure, but only on the merits, and it shall not be necessary to state, on the face of the conviction, order or judgment, the evidence on which it proceeds.

(2) If no jurisdiction appears on the face of the conviction, order or judgment, but the depositions taken supply that defect, the conviction, order or judgment shall be aided by what so appears in the depositions.

CHAPTER VIII.

SUPPLEMENTAL PROVISIONS.

[Act XII, 1875, s. 73.]

Hoisting unlawful colours in port.

61. (1) If any vessel belonging to any of Her Majesty's subjects, or sailing under British colours, hoists, carries or wears, within the limits of any port subject to this Act, any flag, jack, pennant or colours, the use whereof on board such vessel has been prohibited by the Merchant Shipping Act, 1854, or any other statute now or hereafter to be in force, or by any proclamation made or to be made in pursuance of any such statute, or by any of Her Majesty's regulations in force for the time being, the master of the vessel shall, for every such offence, be punished with fine which may extend to fifty rupees.

& 18 Vict., 104.

(2) Such fine shall be in addition to any other penalty recoverable in respect of such an offence.

(3) Any officer of Her Majesty's Navy or of the Indian Marine Service within the limits of such port, or the conservator of such port, may enter on board any such vessel, and seize and take away any flag, jack, pennant or colours so unlawfully hoisted, carried or worn on board the same.

[Act XII, 1875, s. 74.]

Foreign deserters.

62. Any Magistrate, upon an application being made to him by the Consul of any Foreign Power to which the Foreign Deserters Act, 1852, has by an order of Her Majesty in Council been, or shall hereafter be, declared to be applicable, or by the representative of such Consul, and upon complaint on oath of the desertion of any seaman, not being a slave, from any ship of such Foreign Power, may, until a revocation of such Order in Council has been publicly notified, issue his warrant for the apprehension of any such deserter, and, upon due proof of the desertion, may order him to be conveyed on board the vessel to which he belongs, or, at the instance of the Consul, to be detained in custody until the vessel is ready to sail, or, if the vessel has sailed, for a reasonable time not exceeding one month:

15 & 16 Vict., c. 26.

Provided that a deposit be first made of such sum as the Magistrate deems necessary for the subsistence of the deserter during the detention, and that the detention of the deserter shall not be continued beyond twelve weeks.

[Act XII, 1875, s. 75.]

Application of sections 10 and 21.

63. (1) The provisions of sections 10 and 21 shall be applicable to all ports heretofore or hereafter declared by the Local Government to be ports for the shipment and landing of goods but not otherwise subject to this Act, and may be enforced by any Magistrate to whose ordinary jurisdiction any such port is subject.

(2) Any penalties imposed by him, and any expenses incurred by his order, under the said provisions shall be recoverable respectively in the manner provided in sections 54 and 56.

(3) In any of the said ports for the shipment and landing of goods the consent referred to in section 21, sub-section (4), may be given by the principal officer of customs at such port or by any other officer appointed in that behalf by the Local Government.

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(Chapter VIII.—Supplemental Provisions.—Sections 64-69.)

[Act XII, 1875, s. 77, and Act IX, 1879, s. 17.]

Application of Maulmain and Bassein port-dues.

64. The port-due leviable under this Act in either of the ports of Maulmain and Bassein shall, to the extent of one anna and six pie per ton, be applicable in the first place to defray the expenses of maintaining the existing port-lights of Burma.

[New.]

Validation of irregular contributions.

65. Any money contributed before the passing of this Act from any port fund for any purpose connected with the health, recreation and well-being of sailors shall be deemed to have been lawfully contributed from the fund.

[17 & 18 Vict., c. 104, s. 546.]

Grant of sites for sailors' institutes.

66. Any local authority in which any immoveable property in or near a port is vested may, with the previous sanction of the Local Government, appropriate, and either retain and apply, or transfer by way of gift or otherwise, the whole or any part of the property as a site for, or for use as, a sailors' home or other institution for the health, recreation and temporal well-being of sailors.

[Act XII, 1875, s. 18.]

Exercise of powers of conservator by his assistants.

67. (1) All acts, orders or directions by this Act authorized to be done or given by any conservator may, subject to his control, be done or given by any harbour-master or any assistant of such conservator or harbour-master.

(2) Any person authorized by this Act to do any act may call to his aid such assistance as may be necessary.

[Act XII, 1875, s. 9.]

Service of written notices of directions.

68. Any written notice of a direction given under this Act, left for the master of any vessel with any person employed on board thereof, or affixed on a conspicuous place on board of the vessel, shall, for the purposes of this Act, be deemed to have been given to the master thereof.

[Act XII, 1875, s. 42, and Act V, 1885, s. 1.]

Publication of orders of Local Government.

69. Every declaration, order and rule of a Local Government made in pursuance of this Act shall be published in the official Gazette, and a copy thereof shall be kept in the office of the conservator and at the custom-house, if any, of every port to which the declaration, order or rule relates and shall there be open at all reasonable times to the inspection of any person without payment of any fee.

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(The First Schedule.—Ports, Vessels chargeable, Rate of Port-dues and Frequency of Payment.)

THE FIRST SCHEDULE.

PORTS, VESSELS CHARGEABLE, RATE OF PORT-DUES AND FREQUENCY OF PAYMENT.

(*See sections 1 and 33.*)

PART I.—BENGAL.

Name of port.	Vessels chargeable.	Rate of port-dues.	Due how often chargeable in respect of same vessel.
1	2	3	4
Calcutta .	Sea-going vessels of twenty tons and upwards.	Not exceeding four annas per ton: provided that, in the case of *dhonis* and country vessels employed in the coasting trade, the rate shall be one-half the rate chargeable in respect of other vessels.	Whenever the vessel enters the port, except in the case of *dhonis* and country vessels employed in the coasting trade, which shall not be chargeable with port-dues at the same port more than once in sixty days.
	Tug-steamers and river-steamers.	Not exceeding four annas per ton.	Once between the 1st January and the 30th June, and once between the 1st July and the 31st December, in each year.
Chittagong . .	Sea-going vessels of ten tons and upwards.	Not exceeding four and a half annas per ton.	Whenever the vessel enters the port, except in the case of mail-steamers and coasting vessels, which shall not be chargeable more than once in sixty days.
	Tug-steamers and river-steamers.	Ditto . . .	Once between the 1st January and the 30th June, and once between the 1st July and the 31st December, in each year.
Cuttack Ports,—namely, False Point and Pooree.	Sea-going vessels of ten tons and upwards.	Not exceeding four annas per ton.	Whenever the vessel enters any one of the ports, except in the case of mail-steamers and coasting vessels, which shall not be chargeable more than once in sixty days.
Balasore Ports,—namely, Balasore, Chúráman, Laichhunpur, Chánua, Subarnarekha, Dhamra (Chandbally) and Sartha.	Ditto .	Ditto .	Ditto.

The Indian Ports Bill.

(The First Schedule.—Ports, Vessels chargeable, Rate of Port-dues and Frequency of Payment.)

PART II.—MADRAS PRESIDENCY.

Name of port.		Vessels chargeable.	Rate of port-dues.	Due how often chargeable in respect of same vessel.
1		2	3	4
Madras		Sea-going vessels of fifteen tons and upwards.		
Eastern Group.				
District.	Port.			
			Foreign Vessels.	
Ganjam.	1. Gopálpur. 2. Sonnapuram. 3. Baruva. 4. Púndi. 5. Calingapatam.		(*a*) In the case of a foreign ship or steamer, engaged in trade with the Straits Settlements, calling at Madras, or at any one port in the Eastern group, or at any one port in the Western group, not exceeding three annas a ton.	The payment of the due at the port will exempt the ship or steamer for a period of sixty days from liability to pay the due again at that port.
Vizagapatam.	6. Konada. 7. Bimlipatam. 8. Vizagapatam. 9. Pudimadaka. 10. Pentakota.		(*b*) In the case of any other foreign ship or steamer calling at Madras, or at any one port in the Eastern group, or at any one port in the Western group, not exceeding three annas a ton.	The due is payable on each entry into the port.
Godávari.	11. Uppada. 12. Cocanada. 13. Coringa. 14. Bendamurulanka. 15. Narsápur. 16. Perupalem.		(*c*) In the case of a foreign ship or steamer, engaged in trade with the Straits Settlements, calling at more than one port in the Eastern group, or at more than one port in the Western group, not exceeding four and a half annas a ton.	The payment of the due at the first port called at in the group will exempt the ship or steamer for a period of sixty days from liability to pay the due again at that or any other port in the group.
Kistna .	17. Masulipatam. 18. Penumudi. 19. Morutota. 20. Nagayalanka. 21. Kottapalem. 22. Gangadipalem. 23. Nizampatnam. 24. Ipurupalem. 25. Bodduvanipalem. 26. Motupalle.		(*d*) In the case of any other foreign ship or steamer calling at more than one port in the Eastern group, or at more than one port in the Western group, not exceeding four and a half annas a ton.	The due is payable once for the voyage.
			Coasting Vessels.	
Nellore .	27. Kanuparti. 28. Kottapatnam. 29. Itamukkala. 30. Pakala. 31. Karedu. 32. Ramayapatnam. 33. Chennayyapalem. 34. Tummalapenta. 35. Juvaladinne. 36. Iskapalle. 37. Ponnapudi. 38. Maipadu. 39. Kistnapatam. 40. Pamanji. 41. Tupili. 42. Dugarazpatnam. 43. Pudi.		(*e*) In the case of a coasting ship calling at any port, not exceeding one and a half annas a ton.	The payment of the due at the port will exempt the ship for a period of sixty days from liability to pay the due again at that port.
			(*f*) In the case of a coasting steamer—	
			(1) calling at one or more ports in the Eastern group (save as provided by sub-clause (3) of this clause), or at one or more ports in the Western group, not exceeding three annas a ton;	The payment of the due at the first port called at in the group will exempt the steamer for a period of thirty days from liability to pay the due again at that or any other port in the group.
			(2) calling at Madras within thirty days after payment of a due in either group, not exceeding one and a half annas a ton;	The due is payable once in thirty days.
Chingleput.	44. Pulicat. 45. Ennore. 46. Covelong.			
South Arcot.	47. Marakanam. 48. Cuddalore. 49. Porto Novo.		(3) calling at Madras otherwise than as provided in sub-clause (2) of this clause, not exceeding four and a half annas a ton.	The payment of the due will exempt the steamer for a period of thirty days from liability to pay the due again at Madras or at any port in the Eastern group.

The Indian Ports Bill.

(The First Schedule.—Ports, Vessels chargeable, Rate of Port-dues and Frequency of Payment.)

PART II.—MADRAS PRESIDENCY—*contd.*

Name of port.		Vessels chargeable.	Rate of port-dues.	Due how often chargeable in respect of same vessel.
1		2	3	4
Eastern Group—contd.				
District.	Port.			
Tanjore.	50. Tirumalavasal. 51. Kodiyampalaiyam. 52. Tranquebar. 53. Nagore. 54. Negapatam. 55. Velankani. 56. Topputurai. 57. Point Calimere. 58. Mutupet. 59. Adirampatnam. 60. Gopalapatnam. 61. Kattumavadi. 62. Krishnajipatnam. 63. Ammapatnam. 64. Kottaipatnam 65. Sundarapandiyapatnam.	Sea-going vessels of fifteen tons and upwards.	*Foreign Vessels.* (*a*) In the case of a foreign ship or steamer, engaged in trade with the Straits Settlements, calling at Madras, or at any one port in the Eastern group, or at any one port in the Western group, not exceeding three annas a ton.	The payment of the due at the port will exempt the ship or steamer for a period of sixty days from liability to pay the due again at that port.
			(*b*) In the case of any other foreign ship or steamer calling at Madras, or at any one port in the Eastern group, or at any one port in the Western group, not exceeding three annas a ton.	The due is payable on each entry into the port.
			(*c*) In the case of a foreign ship or steamer, engaged in trade with the Straits Settlements, calling at more than one port in the Eastern group, or at more than one port in the Western group, not exceeding four and a half annas a ton.	The payment of the due at the first port called at in the group will exempt the ship or steamer for a period of sixty days from liability to pay the due again at that or any other port in the group.
Madura.	66. Pasipatnam. 67. Damodarapatnam. 68. Tondi. 69. Nambitalai. 70. Pudupatnam. 71. Karangadu. 72. Tiruppalankudi. 73. Devipatnam. 74. Mudiyanpatnam. 75. Attankarai. 76. Emanangundu. 77. Pillaimadum. 78. Pámbam. 79. Rámesvaram. 80. Mandapam. 81. Vedalai. 82. Marakkayapatnam. 83. Muttupettai. 84. Kilakarai. 85. Ervadi. 86. Valinokkam.		(*d*) In the case of any other foreign ship or steamer calling at more than one port in the Eastern group, or at more than one port in the Western group, not exceeding four and a half annas a ton.	The due is payable once for the voyage.
			Coasting Vessels. (*e*) In the case of a coasting ship calling at any port, not exceeding one and a half annas a ton.	The payment of the due at the port will exempt the ship for a period of sixty days from liability to pay the due again at that port.
Tinnevelly.	87. Vaippar. 88. Tuticorin. 89. Kayalpatnam. 90. Kulasekharapatnam.		(*f*) In the case of a coasting steamer— (1) calling at one or more ports in the Eastern group (save as provided by sub-clause (3) of this clause), or at one or more ports in the Western group, not exceeding three annas a ton;	The payment of the due at the first port called at in the group will exempt the steamer for a period of thirty days from liability to pay the due again at that or any other port in the group.
Western Group.				
Malabar.	91. Cochin. 92. Arrupuram. 93. Kukkuyi. 94. Madayi. 95. Attakuri. 96. Chávakád 97. Veliyangod. 98. Ponáni. 99. Kuttayi. 100. Paraparna. 101. Tanur. 102. Parpanangádi. 103. Kadalvandi. 104. Beypore.		(2) calling at Madras within thirty days after payment of a due in either group, not exceeding one and a half annas a ton;	The due is payable once in thirty days.
			(3) calling at Madras otherwise than as provided in sub-clause (2) of this clause, not exceeding four and a half annas a ton.	The payment of the due will exempt the steamer for a period of thirty days from liability to pay the due again at Madras or at any port in the Eastern group.

The Indian Ports Bill.

(The First Schedule.—Ports, Vessels chargeable, Rate of Port-dues and Frequency of Payment.)

PART II.—MADRAS PRESIDENCY—*concld.*

Name of port.		Vessels chargeable.	Rate of port-dues.	Due how often chargeable in respect of same vessel.
1		2	3	4
Western Group—contd.			*Foreign Vessels.*	
District.	Port.			
Malabar —*contd.*	105. Molakkadava. 106. Calicut. 107. Pudiyangadi. 108. Elatturu. 109. Kappatta. 110. Quilandi. 111. Kollam. 112. Kadalura. 113. Trikodi. 114. Kottakkal. 115. Badagara. 116. Muttankal. 117. Chompayi. 118. Kallayi. 119. Talayi. 120. Tellicherry. 121. Dharmapatnam. 122. Ezhara. 123. Cannanore. 124. Pudiyangadi. 125. Palapatnam (Baliapatam). 126. Ettikulam. 127. Kavvayi.	Sea-going vessels of fifteen tons and upwards.	(*a*) In the case of a foreign ship or steamer, engaged in trade with the Straits Settlements, calling at Madras, or at any one port in the Eastern group, or at any one port in the Western group, not exceeding three annas a ton.	The payment of the due at the port will exempt the ship or steamer for a period of sixty days from liability to pay the due again at that port.
			(*b*) In the case of any other foreign ship or steamer calling at Madras, or at any one port in the Eastern group, or at any one port in the Western group, not exceeding three annas a ton.	The due is payable on each entry into the port.
			(*c*) In the case of a foreign ship or steamer, engaged in trade with the Straits Settlements, calling at more than one port in the Eastern group, or at more than one port in the Western group, not exceeding four and a half annas a ton.	The payment of the due at the first port called at in the group will exempt the ship or steamer for a period of sixty days from liability to pay the due again at that or any other port in the group.
			(*d*) In the case of any other foreign ship or steamer calling at more than one port in the Eastern group, or at more than one port in the Western group, not exceeding four and a half annas a ton.	The due is payable once for the voyage.
			Coasting Vessels.	
South Canara.	128. Hosdrug. 129. Baikal. 130. Kásaragód. 131. Kumbale. 132. Manjesvara. 133. Mangalore. 134. Mulki. 135. Padubidri. 136. Ermala. 137. Uchhila. 138. Kaph. 139. Udiyavara. 140. Malpé. 141. Barkur or Hangarakatta. 142. Coondapoor. 143. Nyakinakatte (Nayakkankottai). 144. Baindur. 145. Siruru.		(*e*) In the case of a coasting ship calling at any port, not exceeding one and a half annas a ton.	The payment of the due at the port will exempt the ship for a period of sixty days from liability to pay the due again at that port.
			(*f*) In the case of a coasting steamer—	
			(1) calling at one or more ports in the Eastern group (save as provided by sub-clause (3) of this clause), or at one or more ports in the Western group, not exceeding three annas a ton;	The payment of the due at the first port called at in the group will exempt the steamer for a period of thirty days from liability to pay the due again at that or any other port in the group.
			(2) calling at Madras within thirty days after payment of a due in either group, not exceeding one and a half annas a ton;	The due is payable once in thirty days.
			(3) calling at Madras otherwise than as provided in sub-clause (2) of this clause, not exceeding four and a half annas a ton.	The payment of the due will exempt the steamer for a period of thirty days from liability to pay the due again at Madras or at any port in the Eastern group.

Explanations to Part II of the First Schedule.

Explanation 1.—In this Part of the Schedule—

(*a*) "ship" means a sailing vessel, and "steamer" a steam-vessel:

(*b*) "coasting ship" or "coasting steamer" means respectively a ship or steamer which at any port discharges cargo exclusively from, or takes in cargo exclusively for, any port in the island of Ceylon or in any part of India between the westernmost part of Sind and the south-easternmost part of Burma; and "coasting steamer" includes a coasting steam-vessel having a general pass under section 164 of the Sea Customs Act, 1878: VIII of 1878.

(*c*) "foreign ship" or "foreign steamer" means respectively a ship or steamer not being a coasting ship or coasting steamer.

Explanation 2.—As regards the levy of port-dues, each of the following pairs of ports, namely, Cocanada and Coringa, Nagore and Negapatam, Beypore and Calicut, is to be treated as if it were only one port; every vessel in respect of which such dues have been charged and taken at one of any of the said pairs being exempted from the dues on entering the other of the same pair immediately after leaving the one in which the dues were charged and taken.

The Indian Ports Bill.

(The First Schedule.—Ports, Vessels chargeable, Rate of Port-dues and Frequency of Payment.)

PART III.—BOMBAY PRESIDENCY.

Name of port.	Vessels chargeable.	Rate of port-dues.	Due how often chargeable in respect of same vessel.
1	2	3	4
Bombay .	Sea-going vessels of ten tons and upwards (except fishing-boats).	Not exceeding four annas per ton, as the Trustees incorporated under the Bombay Port Trust Act, 1879, may, from time to time, direct.	Once in the same month.
	Tug-steamers, ferry-steamers and river-steamers.	Ditto .	Once between the 1st January and the 30th June, and once between the 1st July and 31st December, in each year.
Northern Group of Ports—			
1. Gogha .			
2. Dholerá .			
3. Tankári .			
4. Dehegám .			
5. Dehej .			
6. Broach .			
7. Bhagwá .			
8. Surat .			
9. Matwád .			
10. Balsár .	Sea-going vessels of ten tons and upwards (except fishing-boats).	Not exceeding three annas per ton: provided that a coasting steamer whenever it enters any port may be charged at a rate to be determined by the Local Government and not exceeding the highest rate of port-dues leviable at any port of the group to which such port belongs and an addition of one-half of such highest rate.	Once in thirty days at the same port: provided that no coasting vessel or coasting steamer, having paid port-dues at any port, shall be chargeable with port-dues again at the same time or any other port of the same group within thirty days.
11. Umarsádi .			
12. Kolak .			
13 Kálai .			
14. Maroli .			
15. Umbargám .			
16. Gholwad .			
17. Dáhánu Creek .			
18. Tárápur .			
19. Olivárá Navápur			
20. Sátpáti Creek .			
21. Máhim (Kelvá) .			
22. Kelva .			
23. Dántiora .			
24. Arnála .			

No. VI of 1879.

The Indian Ports Bill.

(The First Schedule.—Ports, Vessels chargeable, Rate of Port-dues and Frequency of payment.)

PART III.—BOMBAY PRESIDENCY—*contd.*

Name of port.	Vessels chargeable.	Rate of port-dues.	Due how often chargeable in respect of same vessel.
1	2	3	4
Southern Group of Ports—			
1. Bándra	Sea-going vessels of ten tons and upwards (except fishing-boats).	Not exceeding three annas per ton: provided that a coasting steamer whenever it enters any port may be charged at a rate to be determined by the Local Government and not exceeding the highest rate of port-dues leviable at any port of the group to which such port belongs, and an addition of one-half of such highest rate.	Once in thirty days at the same port: provided that no coasting vessel or coasting steamer, having paid port-dues at any port, shall be chargeable with port-dues again at the same or any other port of the same group within thirty days.
2. Vesáva			
3. Manori			
4. Utan			
5. Bassein			
6. Bhiwndi			
7. Kalyan			
8. Tháná			
9. Trombay			
10. Panwel			
11. Karanjá			
12. Rewas			
13. Nagothna			
14. Thal			
15. Alibág			
16. Revdandá			
17. Mándád			
18. Bánkot			
19. Kelshi			
20. Harnai			
21. Anjanwel			
22. Borya			
23. Jaygad			
24. Varavdá			
25. Ratnágiri			
26. Purangad			
27. Jaytápur			
28. Vijaydurg			
29. Devgad			
30. Achra			
31. Málwan			
32. Nivti			
33. Vengurla			
34. Redi			
35. Terekhol			
36. Kárwár, including Baitkhol.			
37. Chendiya			
38. Ankolá			
39. Gangávali			
40. Tadri			
41. Kumptá			
42. Honáwar			
43. Murdeshwar			
44. Shiráli			
45. Bhatkal			
Karáchi	Ditto	Four annas per ton	Once in three months.
	Tug-steamers and river-steamers.	Ditto	Once between the 1st January and the 30th June, and once between the 1st July and the 31st Deeember, in each year.
Aden	Sea-going vessels of ten tons and upwards.	Three annas per ton	Once a month.

The Indian Ports Bill.

(The First Schedule.—Ports, Vessels chargeable, Rate of Port-dues and Frequency of Payment.)

PART IV.—BURMA.

Name of port.	Vessels chargeable.	Rate of port-dues.	Due how often chargeable in respect of same vessel.
1	2	3	4
Rangoon . .	Sea-going vessels of ten tons and upwards.	Not exceeding six annas per ton.	Once in sixty days.
	Tug-steamers and river-steamers.	Not exceeding four annas per ton.	Once between the 1st January and the 30th June, and once between the 1st July and the 31st December, in each year.
Maulmain . .	Sea-going vessels of ten tons and upwards, but less than twenty-five tons.	Not exceeding four annas per ton.	Once in sixty days.
	Sea-going vessels of twenty-five tons and upwards.	Not exceeding five annas six pie per ton.	Ditto.
Kyauk-Phyu .	Sea-going vessels of ten tons and upwards.	Not exceeding four annas per ton.	Ditto.
Akyab . .	Ditto .	Ditto .	Ditto.
Bassein . .	Sea-going vessels of ten tons and upwards, but less than twenty-five tons.	Ditto .	Ditto.
	Sea-going vessels of twenty-five tons and upwards.	Not exceeding five annas six pie per ton.	Ditto.
Tavoy . .	Sea-going vessels of ten tons and upwards.	Not exceeding four annas per ton.	Ditto.
Mergui . .	Ditto .	Ditto .	Ditto.

The Indian Ports Bill.

(The Second Schedule.—Enactments repealed.)

THE SECOND SCHEDULE.

ENACTMENTS REPEALED.

(*See section 2.*)

Number and year.	Subject or title.	Extent of repeal.
	Acts of the Governor General in Council.	
XII of 1875 .	Indian Ports Act, 1875 . .	So much as has not been repealed.
IX of 1879 ..	Burma Coast-lights Act, 1879 .	Section 17 and the preamble to that section.
VII of 1880 .	Indian Merchant Shipping Act, 1880.	The first paragraph of section 72, from and inclusive of the word "Chapter" down to and inclusive of the word "repealed".
IV of 1881 .	Madras Port-dues Act, 1881 .	The whole.
XVII of 1882 .	Indian Ports Act, 1882 .	The whole.
V of 1883 . .	Indian Merchant Shipping Act, 1883.	Section 31.
XI of 1883 .	Reduction of Port-dues in the Port of Bombay.	The whole.
IV of 1884 .	Indian Explosives Act, 1884 .	Section 3.
V of 1885 . .	Amendment of the Indian Ports Act, 1875.	The whole.
	Act of the Governor of Fort St. George in Council.	
II of 1872 .	Madras Port Rules . . .	The whole.

STATEMENT OF OBJECTS AND REASONS.

FOURTEEN years have passed since the law relating to Indian ports and port-dues was last consolidated. During that time places which were ports have ceased to be so, and places which were not previously ports have had the Ports Act of 1875 extended to them. The Act has itself been amended by no fewer than nine Acts, and a Bill for further amending it was pending in the Council of the Governor General when proposals for the introduction of a further Bill for still further amending the Act were received by the Government of India. In these circumstances it appeared to the Government that the time had come for again consolidating, as well as amending, the law relating to ports and port-dues. A Bill was accordingly prepared in October last and submitted for the criticism of the Governments of Madras, Bombay, Bengal and Burma. The replies of those Governments, and the opinions of the authorities consulted by them, have now been received and considered, and the Bill has been amended accordingly. Effect has not been given to all the suggestions received, partly because some will, it is believed, be more suitably complied with in a Bill which is about to be introduced into the Council of the Lieutenant-Governor of Bengal, and partly because others are such as should, in the opinion of the Government of India, be left for consideration by the Select Committee, which will have the advantage of hearing what the mercantile members of the Council have to say about them.

2. The principal amendments which it is proposed to effect in the existing law will now be stated in the order of the sections and schedules in which they occur in the Bill:—

(1) *Section 1, sub-section* (5).—It has been proposed by the Government of Bengal that sections 40 and 41 of the Act of 1875 (sections 29 and 30 of the Bill) should apply to all ports without being specially extended thereto.

(2) *Section 3, clause* (6).—The definition of the word "ton" has been added for the purpose of giving effect to a proposal made by the Board of Trustees for the Port of Bombay.

(3) *Section 6, clause* (*e*)—The mention of "passengers" is suggested by the Governor of Bombay in Council and the Lieutenant-Governor of Bengal.

(4) *Section 6, clauses* (*k*) *and* (*m*).—These clauses have been re-modelled in the direction suggested by the Lieutenant-Governor of Bengal and the Governor of Bombay in Council, respectively.

(5) *Section 6, clause* (*o*).—This clause has been proposed by the Board of Trustees for the Port of Bombay, and is believed to be as necessary for other ports in India as for that port.

(6) *Section 21, sub-section* (2), *clause* (*c*).—This clause is suggested by the case reported at I. L. R. 9 Cal. 849.

(7) *Section 35, sub-section* (5), *clause* (*e*), *and section 65*.—These clauses are designed to authorise for the future, and validate as regards the past, certain contributions which Port Commissioners and Trustees make in aid of sailors' homes, coffee-houses and other institutions for purposes connected with the well-being of seamen ashore. Apart from legal considerations, the action of Port Commissioners and Trustees in this matter appears to have been, and to be, generally defensible and proper.

(8) *Section 39, clause* (3).—This clause has been suggested by the Commissioner of Customs at Bombay to meet the case of firewood and other articles being conveyed from one port to another on rafts which are incapable of being measured as ships.

(9) *Section 47, sub-section* (4).—The addition to this clause has been suggested by the Lieutenant-Governor of Bengal to meet the case of native seamen in the coasting brigs plying from Chittagong. These brigs are manned almost entirely by men of the Chittagong District, who, when ill, do and will continue to go to their homes. Provision for giving medical aid to these seamen at Chittagong is not necessary, but the want of such provision there for Europeans is much felt.

(10) *Section 66*.—This clause reproduces a section of the Merchant Shipping Act, 1854, which is in force in the United Kingdom, and may be found useful in

British India, where most local authorities are now bodies corporate, with their powers as to the disposition of their property strictly defined.

(*11*) *First Schedule, Parts I and IV.*—It is proposed that tug-steamers and river-steamers at Chittagong and Rangoon pay a rate not exceeding four and a half annas and four annas, respectively, per ton every half-year.

(*12*) *First Schedule, Part II.*—This Part of the Schedule is still unsettled, its details being under the consideration of the Governor of Fort St. George in Council and local experts, including the members of the Madras Chamber of Commerce.

(*13*) *First Schedule, Part III.*—The rate of port-dues for coasting steamers visiting ports of the Northern and Southern Groups in the Bombay Presidency has, at the instance of the Commissioner of Customs and the Collector of Salt-revenue, been modified in favour of ship-owners.

(*14*) *Second Schedule.*—It will be for the consideration of the Government of Madras whether Act II of 1872 of the Governor in Council need be maintained. It is obviously desirable that the power to make port-rules should be as uniform as possible for the whole of British India, and it appears that, up to the beginning of last year at any rate, it had not been found by the Madras Government to be necessary to make any rules under its Act of 1872.

It may here be observed that a clause in the direction of clause XVI in that Act has been supported by the Board of Trustees for the Port of Bombay, but has not been adopted at this stage of the Bill because a power to detain the master, and therefore his ship, for the purposes of a departmental inquiry as to the conduct of a port-official or pilot ought not, in the opinion of the Government of India, to be given unless the power is conclusively proved to be necessary in the public interests.

The power conferred on the Madras Government by clause XVII in its Act of 1872 for regulating the use of day-signals is proposed to be taken in clause (*m*) of section 6 of the Bill.

3. The chief authorities of Indian ports having already been consulted on the Bill as circulated in October last, it is requested that opinions on the revised Bill may be furnished to the Government of India in the Legislative Department by the 1st of March, 1889.

The 30th January, 1889.

D. BARBOUR.

S. HARVEY JAMES,
Secretary to the Government of India.

SUPPLEMENT TO

The Gazette of India.

No. 5.} CALCUTTA, SATURDAY, FEBRUARY 2, 1889.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

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GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Establishment.

RECRUITMENT OF THE SUPERIOR AND SUBORDINATE DIVISIONS OF THE ACCOUNTS BRANCH OF THE PUBLIC WORKS DEPARTMENT.

No. 19 A.—E., Calcutta, the 25th January 1889.

RESOLUTION—By the Government of India, Public Works Department.

Read the following:—

Home Department Office Memorandum No. 633, dated 16th March 1888.
Report of the Public Service Commission, Chapter X, paras. 99 and 100.
Public Works Department Code, Volume I, Chapter II, paras. 52 to 62.
Report, dated 3rd October 1888, of a Committee appointed to revise the subjects of examination for entrance to the Superior and Subordinate Divisions of the Accounts Branch, Public Works Department.

OBSERVATIONS.—The Government of India has had under consideration the Report of the Public Service Commission on the Accounts Branch of the Public Works Department, in which the opinion is expressed that the present system of recruitment for this Branch of the service is unsatisfactory. The recruitment hitherto has generally been—

(1) by transfer of Officers (Military and Civil) from the Engineer Establishment of the Public Works Department;
(2) by promotion of selected Accountants from the Subordinate service; and
(3) by appointment of nominated candidates outside the service, who have passed a prescribed entrance examination.

The Public Service Commission considered that the number of Engineers and Military Officers already employed was excessive; and recommended certain alterations in the mode of recruitment of outside candidates.

2. The transfer of Military Officers to the Accounts Branch, except under special circumstances, has already been stopped; and it is expected that the transfer of Civil Engineers to that Branch will also become exceptional when the present surplus staff of Engineers has disappeared.

3. A Committee was appointed to work out the details of a revised scheme for the examinations qualifying for appointment to the Accounts Branch, both Superior and Subordinate, and, with certain modifications, the Government of India is pleased to accept its recommendations.

RESOLUTION.—The Government of India is now pleased to lay down the following general rules on the subject of the future recruitment for the Superior service of the Accounts Branch of the Department:—

I.—Appointments will be made mainly from successful candidates in a nominated (not open) competitive examination, and occasionally from senior Accountants as instanced in Public Works Department Code, Volume I, Chapter II, para. 59.

II.—Nominations to the competitive examination will, as now, rest with the Accountant General, on the conditions laid down in Public Works Code, Volume I, Appendix C, paras. 1 to 5, except that the maximum age in para. 4 will be increased to 23 years, and that the number of candidates nominated will be at least three for each vacancy.

III.—The Accountant General will submit annually to the Government of India, early in January, a report stating which, if any, of the Accountants in the Subordinate service he recommends for promotion, on approval, to the Superior service.

IV.—After orders have been passed on that report an advertisement will be issued in the *Gazette of India* about the beginning of February, stating the number of vacancies to be competed for at the next examination.

V.—The candidates who pass the examination will be appointed Apprentice Examiners, in order of merit, and to the extent of the number of vacancies announced for competition. With respect to confirmation and subsequent promotion, they will be subject to the conditions laid down in Public Works Code, Volume I, Chapter II, paras. 52 and 54.

2. The examination for appointment to the Superior Accounts Branch will, in future, be in two parts, preliminary and general, as detailed in the accompanying Appendix. The preliminary examination is meant to be a test of hand-writing and of knowledge of Arithmetic and Hindustani, and candidates failing to pass this test will be debarred from appearing at the general examination.

3. The examination will be held by the Principal of the Thomason Civil Engineering College, Rurki. Candidates whose names have already been registered for examination should, accordingly, be instructed to communicate with that Officer and to state what subjects in groups IV and V they propose to take up. An examination fee of Rs. 32 should, at the same time, be remitted by each candidate to the Principal.

4. A notification will issue subsequently prescribing the date and locality of the examinations.

5. The limitation of age to 23 years will not apply to any candidates whose names may have been registered before this date for the next examination, and who may be above the prescribed age when it is held.

6. The only modification considered necessary in the entrance examination for the Subordinate Division is to make it competitive. This is explained in the last paragraph of the Appendix to this Resolution. The examination will continue to be conducted as at present ordered.

7. The Government of India desires to acknowledge the promptness and completeness with which the Committee,* referred to in para. 3 of the preamble, have carried out the work entrusted to them.

* Mr. R. Logan, C.S
„ T. C. Lewis.
„ R. B. Buckley.
„ R. G. Macdonald.

ORDER.—Ordered, that this Resolution be forwarded to the Local Governments and Administrations and Officers noted on the margin, for information, and that it be published in the *Gazette of India.*

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners, Central Provinces, Burma, Assam, and Coorg.
The Resident at Hyderabad.
The Resident at Mysore (through Foreign Department).
The Agents to the Governor General for Central India, Rajputana, and Biluchistan.
The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.
The Director General of Telegraphs.
The Director General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow, and Central Division.
The Comptroller General.
The Accountant General, Bengal.

Also to the Department of Finance and Commerce for information.

Also to the Accountant General, Public Works Department, for further necessary action.

R. C. B. PEMBERTON, *Colonel, R.E.,*
Secretary to the Govt. of India.

Document accompanying.
Appendix.

Appendix to Public Works Department Resolution No. 19 A.—E., dated 25th January 1889.

Entrance examinations for appointment to the Superior and Subordinate Accounts Branches of the Public Works Department.

SUPERIOR DIVISION.

Preliminary test.

Handwriting—

The candidate will be required to write a short passage of English from dictation, and also to copy two octavo pages of ordinary printed matter, the time allowed for the latter being 45 minutes, and for the whole examination 1 hour.

The tests will be clearness and rapidity.

Arithmetic—(to cover the whole subject).—One paper.

Text-books.—Lock's Arithmetic for schools, or Barnard Smith's Arithmetic.

Note.—Solutions by Algebraical methods will be accepted.

Mental Arithmetic.—One paper.

Hindustani—

(*a*) Translation into English of an easy Hindustani passage printed in Roman character.
(*b*) Translation into Hindustani of easy English sentences. If Persian or Nagri characters are not used the Hunterian system of spelling must be followed.
(*c*) Oral replies to grammatical questions given in English by the Examiner.
(*d*) Conversation in Hindustani with an educated native on ordinary subjects.

To pass in the preliminary test a candidate must obtain 75 per cent. of the total marks in each of the subjects.

General competitive test.

Groups of subjects.

I.—English.
II.—Mathematics.
III.—Book-keeping.

Also, not more than two subjects to be selected out of groups IV and V.

IV.—Latin, Sanskrit, Arabic, Persian, French and German.
V.—Physics or Chemistry.

The subjects and marks to be :—

Groups.	Subjects.	Particulars.	Marks.
I	English . . .	2 papers on the text-books—500 marks for each paper	1,000
		1 Essay paper	500
			1,500
II	Mathematics . .	Euclid, Algebra, and Plane Trigonometry—2 papers,—750 marks each . .	1,500
		Conic Sections, Statics, Dynamics and Hydrostatics—1 paper	750
			2,250
III	Book-keeping . .	1 paper on general subjects . . .	250
		1 paper on the system of ordinary Public Works Accounts as prescribed in the Code	250
IV	Languages . . .	1 paper in each language,—500 marks each .	1,000
V	Physics and Chemistry	1 paper on each subject,—500 marks each subject	
		TOTAL .	5,250

In the English papers half of the marks given to each question will be awarded for correct English used in answering it.

No candidate will be eligible for appointment who fails to get 40 per cent. of the marks in each of the subjects in groups I and papers 1 and 2 of group II, or be allowed to count marks in any subject in which he fails to get 25 per cent. of the maximum.

The standards and text-books will be as follows; the text-books being changed when necessary:

English text-books.

1. A recent History of England—Molesworth's History of England (1830-74).
2. A book about India—Sir W. W. Hunter's Indian Empire (Trübner's Oriental Series).
3. A. Marshall's Economics of Industry.
4. Huxley's Physiography.

English Essay.

Several subjects to be given, out of which the candidate must select one, such subjects being selected from the text-books.

Mathematics.

Paper I.—Euclid and Algebra.

Euclid—Books I to IV, VI, XI to proposition 21, with definitions of Book V, also easy deductions.

Algebra—including progressions, permutations and combinations, binomial, and exponential theorems, logarithms and logarithmic series.

Text-book—Todhunter's Algebra.

Paper II.—Plane Trigonometry—As far as solution of triangles, properties of triangles, and area of circle.

Text-book—Todhunter's Plane Trigonometry.

Elementary mensuration—No special text-book.

Paper III.—Geometrical Conic Sections (the Parabola and Ellipse).

Statics, Dynamics, and Hydrostatics, treated mathematically, but without the aid of the Differential and Integral Calculus.

Text-books—Drew's Geometrical Treatise on Conic Sections.
Wilson's Elementary Statics (or any other).
Garnett's Elementary Dynamics.
Besant's or Babu S. B. Mukerjee's Elementary Hydrostatics.

Book-keeping.

One paper to cover whole subject.

Text-books.—Ball and Hamilton, and W. Inglis.

One paper on ordinary Public Works accounts—
Public Works Department Code, Volume I, Chapter XII.

I.—Latin.

Horace—Odes I & II. Cicero—De Oratore I. Livy—XXI and XXII. Gow's Companion to School Classics.	Text-books.

II.—Sánskrit.

Bánabhatta—Kádambari Uttarbhága, page 85 to end, in Calcutta edition of Samvat 1919 . . . . . Bháravi—Kirátárjuniya, Cantos I—III . . . . Sakuntalá. Also Sayce's Principles of Comparative Philology . . .	Ditto.

III.—Arabic.

1. Arabic (B.A. Course of Punjab University). 2. Hamasa, 31 pages (Urdu Guide Press). E. W. Lane's Arabian Society in Middle Ages [Studies of "Thousand and One Nights."] Publisher, Allen & Co.	Ditto.

IV.—Persian.

1. Persian (B.A. Course of Punjab University). 2. Shah Namah, first 50 pages, Macan's Calcutta edition. 3. Firoz Shahi, first 50 pages, Asiatic Society's edition. Geiger's Civilisation of Eastern Iranians in Ancient Times, Vol. I, Ethnography and Social Life (Translated). Clarendon Press.	Ditto.

V and VI.

French and German.

If any candidates appear in these subjects, papers will be set containing passages in prose and verse by modern authors, and idiomatic phrases for translation into English, and similar English prose passages and idiomatic phrases for translation into French and German. Specimen papers showing the nature of the examination will be supplied on application.

Physics—2 papers.

* Deschanel's Natural Philosophy . . . . . . * S. P. Thompson's Elementary Lessons in Electricity and Magnetism. Jevons' Principles of Science, 2nd edition, omitting Books I and II.	Ditto.

Chemistry—2 papers.

Frankland and Japp's Inorganic Chemistry, edition 1884, omitting all the sections in small type, and the parts relating to the following elements :—Zirconium, Thorium, Niobium, Tantalum, Beryllium, Palladium, Iridium, Rhodium, Osmium, Ruthenium, Norwegium, Cerium, Didymium, Lanthanum, Yttrium, Erbium, Terbium, Scandium, Samarium, and Decipium. Remsen's Organic Chemistry . . . . . . Jevons' Principles of Science, 2nd edition, omitting Books I and II.	Ditto.

SUBORDINATE DIVISION.

The examination prescribed in paragraph 18 of Appendix C, Volume I of the Public Works Department Code, will be continued, but, in future, this examination will be a competitive one, conducted by the Rurki, Seebpore, Madras and Poona Colleges, for a place on the Accountant General's list of selected candidates. This list will be circulated to Examiners by the Accountant General, and appointments will be made by Examiners only from persons whose names are on this register.

* NOTE.—It is probable that Daniell's Text Book of the Principles of Physics will be shortly substituted for these two books.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

RETAIL PRICES FOR THE 1st HALF OF DECEMBER 1888.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or Cholum (*Sorghum vulgare*).		Bajra or Cumbu. (*Pennisetum typhoideum*).		Marua or Ragi (*Eleusine coracana*).		Kangni or Kakun, Italian millet (*Setaria italica*).		Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar or Thur Cadjan Pea (*Cajanus indicus*.)		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Burma—																										
Tenasserim—																										
Mergui	...	...	...	...	11 8	11 8	14 2	14 2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	428 0	428 0	14 9	14 9
Tavoy	...	...	...	...	9 9	8 13	11 7	10 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	399 0	399 3	16 1	16 1
Moulmein and Amherst	9 0	9 0	...	...	7 14	7 14	8 11	8 11	...	...	...	...	...	...	...	...	9 5	10 2	12 2	12 2	...	...	220 0	220 0	20 15	20 15
Pegu (deltaic)—																										
Pegu	...	...	...	...	8 10	8 10	9 3	9 3	...	...	...	...	...	...	...	...	12 2	12 2	...	...	...	...	160 0	160 0	17 0	17 0
Rangoon	11 2	11 2	...	...	10 6	10 6	11 2	11 2	...	...	...	...	...	...	...	...	13 0	13 0	*	*	...	...	250 0	250 0	16 10	19 7
Thongwa	...	...	...	...	9 12	9 1	11 1	9 12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	150 0	150 0	17 13	17 13
Bassein	...	...	...	...	9 10	9 11	10 12	11 4	...	...	...	...	...	...	...	...	9 5	9 14	...	...	...	...	216 14	216 15	16 4	16 4
Pegu (inland)—																										
Shwaygyin	...	...	...	...	7 1	7 4	7 12	8 5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	250 0	250 0	12 3	14 2
Tharawadi	...	...	...	...	10 0	10 0	13 5	13 5	...	...	...	...	...	...	...	...	9 0	11 0	...	...	8 2	...	450 0	535 11	11 8	14 8
Henzada	...	...	...	...	11 15	8 15	15 10	11 2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	183 8	183 8	39 7	39 7
Prome	8 2	8 2	...	...	12 0	7 7	16 0	9 13	...	...	...	...	...	...	...	...	8 14	10 6	44 9	21 12	9 5	9 5	180 0	167 9	12 0	14 0
Toungoo	...	...	...	...	8 0	8 0	9 2	9 2	...	...	...	...	...	...	...	...	9 7	9 7	...	...	..	...	54 0	54 0	14 1	14 1
Thayetmyo	7 7	7 7	...	...	11 11	9 5	12 9	10 10	...	...	...	...	...	...	...	...	10 11	10 11	37 8	37 8	...	...	245 0	245 0	11 3	11 3
Upper Burma—																										
Mandalay	8 0	7 12	...	...	11 0	8 13	12 9	9 5	...	...	...	...	...	...	...	...	8 4	7 13	12 7	12 4	...	...	155 0	160 0	16 0	16 4
Arakan—																										
Sandoway	...	...	...	...	16 0	16 0	18 0	18 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	469 11	469 11	24 0	24 0
Kyouk-pyu	...	...	...	...	11 9	10 6	12 7	11 2	...	...	...	...	...	...	...	...	5 0	5 0	...	...	...	...	225 0	225 0	24 0	24 0
Akyab	...	...	...	...	12 0	8 0	13 0	9 8	...	...	...	...	...	...	...	...	10 0	10 0	...	...	8 0	8 0	170 0	160 0	20 0	18 0
Assam—																										
Surma—																										
Sylhet	10 0	10 0	...	...	12 11	12 11	21 7	21 7	...	...	...	...	...	...	...	...	11 8	11 8	...	...	11 12	11 12	108 0	108 0	10 0	10 0
Cachar	8 0	7 12	...	...	13 5½	12 0	17 12½	17 8	...	...	...	...	...	...	...	...	11 6⅘	11 12	...	...	10 10⅘	10 10	80 0	80 0	9 11	9 12
Khási and Jaintiá Hills	...	...	...	...	7 8	7 0	10 0	11 0	...	...	...	...	...	...	...	...	9 8	10 0	16 0	16 0	9 0	7 8	100 0	100 0	7 8	8 0
Garo Hills	...	8 0	...	...	6 0	6 0	16 0	16 0	...	...	...	...	...	...	...	...	10 0	10 0	...	...	6 8	9 0	160 0	160 0	6 7	8 0
Brahmáputra—																										
Goálpára	16 0	16 0	...	...	8 0	8 0	13 0	16 0	...	...	...	...	...	...	...	...	10 0	10 0	...	...	10 0	10 0	80 0	80 0	9 8	9 0
Kámrúp	10 0	10 0	...	...	8 0	8 0	18 0	18 0	...	...	...	...	...	...	...	...	10 0	10 0	...	...	11 4	11 4	160 0	160 0	10 0	10 0
Darrang	6 8	6 8	...	...	13 0	13 0	16 0	16 0	...	...	...	...	...	...	...	...	11 0	12 0	...	...	9 0	9 0	150 0	150 0	8 0	8 0
Nowgong	8 0	8 0	...	...	8 0	8 0	16 0	16 0	...	...	...	...	...	...	...	...	9 0	9 0	...	...	...	9 0	120 0	120 0	8 0	8 0
Sibságar	...	...	...	...	6 0	6 8	20 0	20 0	...	...	...	...	...	...	...	...	12 0	12 0	...	...	10 0	10 0	200 0	160 0	8 0	8 0
Lakhimpur	8 0	7 8	...	...	8 0	8 0	14 0	14 0	...	...	...	...	...	...	...	...	11 0	10 0	10 0	10 0	10 0	8 0	160 0	160 0	9 0	8 0

Bengal—																												
Eastern hill tracts—																												
Chittagong Hill Tracts	...	...	...	...	11 6¾	10 0	13 5	13 5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	320 0	320 0	8 0	8 0
Hill Tipperah	6 0	8 0	...	...	9 0	10 0	20 0	18 0	...	...	...	...	...	...	...	...	10 0	12 0	...	...	8 0	12 0	...	...	8 0	9 0
Nágá Hills	...	...	...	...	...	...	10 0	9 0	...	...	...	...	...	...	...	...	4 0	4 0	...	...	4 0	4 0	100 0	100 0	4 0	4 0
Eastern—																												
Backergunge	...	...	...	...	12 5	12 5	14 7	14 9	...	...	...	...	...	...	...	...	11 0	10 10	...	...	10 10	10 10	120 0	120 0	10 0*a*	10 0
Noakholly	...	...	...	...	18 0	16 0	20 0	18 0	...	...	...	...	...	...	...	...	13 0	12 0	...	...	...	...	...	...	8 0*b*	8 0
Chittagong	11 0	10 8	...	...	13 0	11 0	18 0	18 0	...	...	...	...	...	...	...	...	12 0	12 0	...	...	9 0	9 0	110 0	110 0	9 0*c*	9 0
Tipperah	12 8	12 8	...	...	16 0	13 0	20 0	16 0	...	...	...	...	...	...	...	...	15 4	14 4	...	...	8 0	8 0	...	...	8 0	8 0
Dacca	15 0	15 0	20 0	20 0	14 0	13 0	16 0	15 0	...	...	...	...	...	...	...	...	13 0	16 0	...	...	16 0	17 0	120 0	120 0	9 2*d*	9 8
Mymensingh	9 0	10 0	...	...	12 0	12 0	20 0	16 0	...	...	...	...	...	...	...	...	12 12	12 0	...	...	13 0	13 0	...	...	9 10*e*	9 11
Deltaic—																												
Koolna	...	...	...	...	13 0	13 4	16 0	16 0	...	...	...	...	...	...	...	...	16 0	16 0	...	...	...	...	160 0	160 0	10 0*f*	9 0
24-Pergunnahs	12 0	12 0	14 0	14 0	8 0	8 0	17 0	16 0	...	...	...	...	...	...	13 0	10 8	16 0	15 0	...	...	20 0	17 0	100 0	100 0	10 4*g*	10 0
Midnapore	13 5	14 0	40 0	40 0	13 0	14 0	16 8	16 0	...	...	...	...	...	...	...	...	14 0	14 0	...	...	14 0	14 0	120 0	120 0	10 8*h*	10 8
Howrah	‡	‡	...	...	11 8	12 0	17 12	20 0	...	...	...	...	...	...	...	...	15 0	15 4	...	...	12 8	12 8	100 0	100 0	10 8	10 9
Calcutta	12 7	12 3	18 3	16 4	10 10	10 0	15 8	15 0	...	12 4	12 4	12 0	...	...	17 12	17 11	15 2	14 14	16 0	15 8	16 4	15 15	95 0	94 10	10 10	10 10
Hooghly	13 0	13 0	...	...	10 0	10 0	13 0	13 0	...	...	...	...	...	...	...	...	13 0	13 0	...	...	13 0	13 0	120 0	120 0	9 0*i*	9 0
Nuddea (Kishnaghur)	14 0	13 5¼	20 0	‡	12 5	12 5	18 5	18 5	...	...	...	...	...	...	...	...	15 4	15 10	...	...	17 12	17 12	...	...	9 2*j*	9 2
Jessore	11 0	11 0	...	...	11 0	10 0	17 0	16 0	...	...	...	...	...	...	...	...	16 0	16 0	...	...	16 0	18 0	100 0	100 0	10 0*k*	10 0
Furreedpore	13 0	18 0	32 0	32 0	10 0	12 0	13 0	14 0	...	...	...	...	...	...	...	...	14 0	12 0	...	...	...	...	120 0	120 0	10 0	9 0
Central—																												
Bankoora	12 0	12 0	14 0	14 0	15 0	14 8	21 0	18 2	...	...	...	...	...	...	...	...	14 8	14 0	22 0	22 0	19 0	19 0	320 0	320 0	10 0	10 0
Burdwan	11 14	11 0	...	§	13 8	12 12	19 2	18 0	...	...	...	...	...	...	...	...	16 0	14 12	§	§	17 13	18 0	107 0	107 0	10 7*l*	10 7¼
Beerbhoom	11 4	11 4	...	...	12 0	12 0	16 8	16 8	...	...	...	...	...	...	...	...	13 8	14 4	...	...	10 0	9 0	160 0	160 0	10 0*m*	10 0
Moorshedabad	13 8	12 12	...	...	13 0	14 0	19 0	16 0	...	...	...	...	...	...	...	...	16 0	15 0	...	...	18 0	19 0	200 0	200 0	10 10*n*	10 10
Sonthal Pergunnahs	13 0	11 8	...	...	12 8	12 8	19 0	19 0	...	...	...	...	...	...	...	...	14 8	14 0	20 0	20 0	17 0	17 0	200 0	200 0	9 0	8 8
Pubna	15 0	15 0	...	...	8 0	7 8	17 4	15 0	...	...	...	...	...	...	...	...	12 0	12 0	...	...	22 8	21 0	200 0	200 0	10 0*o*	10 0
Bogra	12 0	12 0	...	...	13 8	15 0	19 8	19 8	...	...	...	...	...	...	...	...	9 12	19 12	...	...	...	...	90 0	90 0	8 4	8 0
Rajshahye	15 12	15 12	26 4	26 4	12 0	12 12	16 2	16 8	...	...	...	...	...	...	...	...	13 8	13 8	...	...	17 12	11 8	240 0	240 0	9 12*p*	9 12
Maldah	14 0	14 8	...	...	13 0	12 0	17 8	16 8	...	...	...	...	...	...	...	...	14 0	16 0	...	...	...	...	160 0	160 0	9 4	9 8
Northern—																												
Rungpore	14 3	15 0	...	...	12 4	13 0	16 0	17 2	...	...	...	...	...	...	...	...	10 5	15 3	...	...	7 5	7 7	120 0	120 0	9 6*q*	9 6
Dinagepore	12 0	12 0	12 0	12 8	15 8	15 8	19 5	19 3	...	...	...	...	...	...	...	...	10 8	10 8	...	...	9 8	9 8	160 0	160 0	10 0	10 0
Jalpáiguri	10 0	10 0	16 0	16 0	11 0	11 0	16 0	16 0	...	...	...	...	...	...	...	...	10 0	11 0	...	...	11 0	9 0	128 0	128 0	9 0*r*	9 0
Darjeeling	10 0	10 0	10 0	10 0	5 0	5 0	12 0	11 0	...	...	...	...	14 0	14 0	...	...	10 0	10 0	20 0	20 0	8 0	8 0	120 0	120 0	8 0	...
Orissa—																												
Pooree	10 8	10 8	...	...	11 13	11 13	17 1	17 1	...	...	...	...	...	...	...	...	13 2	13 2	...	...	13 2	13 2	80 0	80 0	11 13	11 13
Cuttack	13 2	11 13	...	...	11 13	11 13	21 0	21 0	...	...	...	...	...	...	...	...	17 1	17 1	...	...	17 1	17 11	80 0	80 0	11 0	11 0
Balasore	12 0	13 0	13 0	13 0	12 0	12 0	22 0	22 0	...	...	...	...	...	...	...	...	13 0	12 0	...	...	12 0	12 0	140 0	140 0	9 8*s*	9 8
Chota-Nagpur—																												
Singbhoom	10 0	10 0	20 0	20 0	16 0	16 0	20 0	20 0	...	...	...	...	...	...	...	...	12 0	12 0	...	...	15 0	15 0	260 0	260 0	7 0	7 0
Manbhoom	11 0	10 8	...	...	12 8	12 0	22 0	21 0	...	...	...	...	...	...	...	...	13 5	13 5	24 0	25 0	16 0	16 8	280 0	280 0	8 0*t*	9 2
Lohardugga	11 8	12 0	17 0	‡	14 8	13 0	20 8	17 0	...	...	...	...	31 0	‡	...	...	15 0	14 8	17 0	‡	19 0	16 8	140 0	140 0	8 0	8 8
Hazáribágh	12 8	12 0	12 0	12 0	8 0	8 0	17 0	17 0	¶	¶	¶	¶	24 0	26 0	¶	¶	15 0	14 0	19 0	20 0	16 0	15 0	320 0	320 0	8 0	8 0

* None in market. ‡ Not available. § No sale. ¶ Not procurable.

a In sub-divisions retail prices of salt per rupee are:—Patuakhali and Bhola 8 sers, Perozepore and 9 sers.
b In Feny sub-division retail price of salt 8 sers per rupee.
c At Cox's Bazar retail price of salt 8 sers per rupee.
d In sub-divisions retail prices of salt per rupee are:—Manickgunge 9 sers, Moonshigunge 8-14 sers, and Naraingunge 10 sers.
e In sub-divisions retail prices of salt per rupee are:—Kishoregunge, Jamalpore and Sherpore 8 sers, Attea 10 sers, and Netrokona 9 sers.
f In sub-divisions retail prices of salt per rupee are:—Satkhira 9-13 sers and Bagirhat 8 seers.
g In sub-divisions retail prices of salt per rupee are:—Baraset and Bassirhat 9 sers, Diamond Harbour (Kalpihat) 8 sers, Barrackpore 9-2 seers and Dum-Dum 10 sers.
h In sub-divisions retail prices of salt per rupee are:—Ghattal 11-4 sers, Tumlook 8 sers, and Contai 10 sers.
i In Sub-divisions retail price of salt per rupee are:—Serampore 11 sers and Jehanabad 10-6 sers
j In sub-divisions retail prices of salt per rupee are:—Kooshtea, Chooadanga and Ranaghat 10 sers, Meherpore 10-8 sers.
k In sub-divisions retail prices of salt per rupee are:—Jhenidah 9 sers, Magoora 10 sers, Narail 7½ sers, and Bongong 10 sers.
l In sub.division retail prices of salt per rupee are:—Culna 10 sers, Cutwa 9-15 sers, Raneegunge 10-4 sers.
m At Rampore Haut retail price of salt 10-8 sers per rupee.
n In sub-divisions retail prices of salt per rupee are:—Lalbagh 9 sers, Kandi, 9-2 sers and Jungipore 10 sers.
o At Seraigunge retail price of salt 10-4 sers per rupee.
p In sub-divisions retail prices of salt per rupee are:—Natore 9-12 sers and Nowgong 8-11 sers.
q In sub-divisions retail prices of salt per rupee are:—Kurigram 9 sers, Nilphamari 10 sers, and Gaibanda 7-8 sers.
r Fallacotta in Alipore sub-division retail price of salt 8 sers per rupee.
s At Bhudruck retail price of salt 9 sers per rupee
t At Govindpore retail price of salt 9 sers per rupee.

RETAIL PRICES FOR THE 1st HALF OF DECEMBER 1888—*continued.*

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or Cholum (*Sorghum vulgare*).		Bajra or Cumbu (*Pennisetum typhoideum*).		Marua or Ragi (*Eleusine corocana*).		Kangni or Kakun, Italian millet (*Setaria italica*).		Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar or Thur Cadjan Pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Bengal—*continued.*																										
Behar, south—																										
Monghyr	15 12	15 4	13 15	13 13	12 9	12 9	16 12	16 12	...	16 12	...	...	...	...	...	...	18 5	17 13	18 9	17 0	18 5	17 13	168 0	168 0	9 8n	9 15
Gya	13 8	13 8	15 4	15 4	9 8	9 8	15 8	14 0	...	...	...	...	...	...	14 4	15 4	16 0	16 0	...	...	19 0	18 0	200 0	200 0	9 0v	9 0
Patna	17 0	16 8	19 8	21 0	11 8	12 0	17 5	16 8	18 0	...	...	...	23 0	23 0	15 0	13 0	19 8	19 0	21 8	21 0	22 0	20 8	130 0	160 0	10 0	9 12
Shahabad	14 8	14 8	18 0	18 0	9 0	10 8	15 8	14 13	18 0	19 0	...	...	...	...	...	...	18 0	17 8	...	...	13 8	13 8	160 0	160 0	10 0w	10 0
Behar, north—																										
Purneah	14 0	13 0	...	...	14 0	13 0	16 0	16 0	...	...	...	...	...	...	...	...	13 0	13 0	...	...	16 0	16 0	200 0	120 0	9 0x	9 0
Bhágalpur	15 12	15 7	12 10	12 10	11 6	11 6	15 2	15 2	...	...	...	...	...	...	...	...	16 1	16 0	18 4	17 10	17 10	16 0	189 0	176 8	10 1	10 1
Durbhunga	13 0	13 4	18 0	19 0	11 8	12 4	15 0	16 6	...	...	...	...	22 0	22 0	...	16 8	15 8	16 8	18 4	19 12	19 12	20 4	160 0	160 0	11 0y	11 0
Mozufferpore	12 8	12 8	...	...	10 0	10 0	13 0	14 0	...	...	...	...	...	...	...	.	16 0	16 0	19 8	19 0	20 0	20 0	160 0	160 0	10 0z	10 0
Sárun	15 0	14 0	18 8	16 8	8 8	8 8	13 8	12 0	...	...	...	...	20 0	22 0	15 0	15 0	17 8	16 8	20 8	19 4	20 8	19 8	160 0	160 0	10 0	9 14
Chumparun	14 0	14 0	22 0	17 0	9 0	9 0	15 0	17 0	...	...	...	...	26 0	25 0	...	...	16 0	16 0	21 8	21 0	22 0	22 0	160 0	160 0	9 8z1	10 0
N.-W. Provinces—																										
Eastern—																										
Mirzapur	12 8	12 8	17 0	17 0	8 0	8 0	12 8	12 8	18 0	18 0	15 0	15 0	16 0	16 0	14 0	14 0	16 0	16 0	16 0	16 0	17 0	17 0	100 0	100 0	9 8	9 8
Benares	13 13	13 13	16 8	17 1	9 12	11 6	14 10	15 11½	16 8	17 5½	15 7	16 13	17 14	17 5½	13 12	13 12	16 13	16 13	17 14	19 8	16 13	17 9½	120 0	120 0	10 11	10 11
Ghazipur	14 3	14 3	18 0	18 0	7 2	7 2	11 9	11 9	21 14	21 14	15 7	15 7	20 9	20 9	15 7	15 7	17 6	17 6	18 0	18 0	17 6	17 6	154 8	154 8	9 10	9 10½
Jaunpur	14 8	13 0	18 8	17 0	7 0	7 0	14 0	14 0	...	...	...	...	...	19 0	...	...	21 0	21 0	...	...	19 0	18 0	140 0	140 0	9 0	9 0
Allahabad	12 8	12 8	17 0	17 0	8 0	8 0	13 0	13 8	22 0	22 0	16 0	16 0	...	...	...	...	16 4	16 4	16 0	16 0	14 0	14 0	160 0	130 0	10 0	10 0
Central—																										
Bánda	16 0	16 8	16 0	17 0	8 0	8 0	12 8	12 8	20 0	22 0	17 0	18 0	...	...	12 0	...	17 8	17 8	...	...	14 0	12 8	160 0	160 0	9 8	9 8
Fatehpur	13 8	13 8	16 0	16 0	12 0	12 0	13 0	13 0	18 0	19 0	15 8	16 8	...	...	...	...	16 0	15 8	...	...	20 4	19 12	160 0	160 0	10 0	10 0
Hamirpur	16 0	15 9	17 13	19 8	9 0	8 0	12 0	12 0	19 0	20 8	17 4	19 0	...	...	...	...	17 0	18 6	...	...	...	...	140 0	140 0	10 8	10 8
Jalaun	15 0	15 0	17 0	17 0	9 0	9 0	10 0	10 0	20 0	20 0	17 0	17 0	...	...	16 0	16 0	17 0	17 0	18 0	18 0	17 0	17 0	140 0	140 0	11 0	11 0
Cawnpore	15 0	15 0	18 0	18 0	9 0	9 0	13 0	13 0	18 8	21 0	17 8	19 0	...	20 0	17 8	18 8	18 0	17 12	22 0	21 0	20 8	21 0	140 0	130 0	12 c	12 0
Etáwah	15 2	15 4	17 8	19 6	6 8	6 4	12 8	12 4	19 4	19 0	18 4	18 4	15 8	16 8	14 0	14 4	19 8	20 4	18 8	20 0	20 8	22 8	120 0	120 0	11 0	11 0
Farukhabad	14 0	14 8	17 4	18 8	6 8	6 8	10 8	10 0	...	...	15 8	16 0	...	...	23 0	23 0	18 0	19 8	18 8	19 0	19 12	20 0	140 0	140 0	11 4	10 12
Mainpuri	15 0	15 2	18 0	18 6	4 8	4 12	15 0	14 0	16 8	16 8	16 8	17 0	...	...	...	...	13 8	16 0	20 8	19 12	17 0	16 0	160 0	160 0	10 10	10 6
Etah	15 12	16 0	19 0	20 12	8 8	8 8	12 8	13 12	18 0	18 12	16 0	17 8	...	...	16 0	16 0	23 0	24 0	20 0	22 0	15 0	16 8	120 0	120 0	11 0	11 4
Western—																										
Lalitpur	13 12	13 10	18 0	17 8	9 8	9 8	11 8	11 0	16 8	16 8	13 0	13 0	20 0	20 0	15 0	16 0	16 0	16 0	18 0	18 0	10 12	10 0	160 0	160 0	9 4	9 4
Jhánsi	14 4	14 2	19 0	19 0	7 8	7 8	11 8	11 8	17 2	...	15 4	15 0½	...	...	...	...	17 14½	16 15	20 4	17 12	...	...	180 0	180 0	10 8	10 8
Agra	13 8	13 8	18 8	19 8	5 0	5 0	9 0	9 0	17 0	17 8	15 0	16 0	...	...	17 0	17 0	21 0	21 8	20 0	20 0	14 8	14 0	100 0	100 0	12 0	12 0
Muttra	14 0	14 0	20 0	21 0	7 8	7 8	11 8	11 8	19 0	20 0	16 0	17 0	...	...	12 0	12 0	22 8	22 0	19 8	21 0	24 0	23 0	120 0	120 0	11 8	11 8
Aligarh	14 12	14 8	21 0	21 4	5 4	5 8	10 8	11 8	21 0	22 0	16 8	17 4	...	...	15 0	14 0	22 0	23 0	22 8	22 8	26 0	26 0	140 0	130 0	12 0	12 0
Bulandshahr	15 8	15 8	20 0	20 8	7 0	7 0	11 8	11 0	20 0	24 0	16 8	18 0	...	...	16 0	16 0	22 8	23 0	21 0	21 0	16 0	17 0	140 0	140 0	11 4	11 0
Meerut	14 8	15 0	21 0	20 8	6 0	6 0	13 0	13 0	18 8	18 8	16 0	17 0	14 0	14 0	14 0	14 0	21 8	21 9	19 0	18 8	21 0	21 0	95 0	100 0	13 4	11 4
Sub-montane—																										
Ballia	14 4	14 4	19 4	18 0	10 4	9 8	15 8	14 4	18 0	20 8	...	...	...	...	15 0	15 0	18 0	18 0	18 0	18 0	19 4	19 4	100 0	100 0	10 4	10 4
Azamgarh	13 4	13 4	15 14	15 14	10 5	10 5	13 4	...	...	...	...	...	...	...	...	...	16 10	16 8	19 8	20 10	13 4	13 4	177 8	177 8	9 13	9 13
Gorakhpur	13 8	13 8	18 0	18 0	9 0	9 0	14 6½	14 6½	18 0	...	...	...	19 13	21 9½	18 0	19 13	17 9½	17 1½	18 14½	19 13	20 12	20 11	140 0	140 0	10 3	10 3
Basti	17 0	15 4	21 0	19 0	...	...	28 0	26 0	...	...	...	...	...	...	...	...	18 8	18 0	21 0	21 0	21 0	19 0	140 0	140 0	10 0	9 8
Shahjahánpur	15 4	15 8	21 0	21 0	8 8	8 8	15 8	15 8	19 0	19 0	17 8	19 0	26 0	28 0	22 0	22 0	17 8	18 0	20 0	23 0	20 8	20 8	160 0	160 0	11 0	11 0
Budaun	15 4	15 4	18 8	18 8	6 0	6 0	14 0	14 8	19 3	...	17 4	17 8	...	...	...	...	18 0	18 8	19 3	20 0	20 6	20 0	192 0	192 0	11 4	11 4
Tilibhit	13 12	14 0	20 0	20 0	12 8	13 12	15 0	15 0	20 0	20 0	17 8	17 8	...	...	...	...	17 8	17 8	22 8	22 8	21 8	21 4	200 0	160 0	10 8	10 8

Bareilly	13 12	14 1	18 12	18 2	6 4	6 4	13 7	13 2	18 12	19 6	16 14	16 14	...	23 2	16 14	18 2	17 13	18 2	19 6	21 4	18 2	19 11	150 0	150 0	10 10	10 10
Moradabad	16 0	15 13	23 0	22 8	10 8	10 8	14 8	15 4	24 8	21 8	17 12	19 4	...	...	16 4	16 4	20 0	19 8	22 8	23 0	23 8	23 8	165 0	165 0	11 8	11 8
Tarái	17 8	17 8	28 12	27 8	10 0	9 8	14 8	15 0	27 8	25 0	20 0	20 0	...	...	30 0	30 0	18 12	17 8	25 0	26 4	22 8	22 8	100 0	100 0	10 0	10 0
Bijnor	15 3	15 12	21 10	21 6	7 14	7 14	12 15	13 8	...	...	17 7	18 0	...	...	...	...	20 0	20 4	22 8	...	...	...	135 0	135 0	11 0	11 0
Muzaffarnagar	15 6	15 6	22 0	23 2	6 9	6 9	12 10	12 10	22 0	22 0	18 11	17 10	17 10	17 10	16 8	16 8	22 0	22 8	22 0	22 0	14 5	14 5	132 0	132 0	11 9	11 4
Sahâranpur	15 1	15 1	22 9	21 8	8 9½	8 9½	11 13	11 13	23 10½	22 9	18 4½	19 5½	21 8	32 4	21 8	21 8	21 8	21 8†	21 8	21 8	15 1	16 2†	129 0	129 0	11 4½	11 4½
Dehra Dún	14 4	14 0	20 8	21 0	6 8	6 8	11 0	11 0	18 0	20 0	16 0	14 0	20 0	20 0	...	...	19 8	19 0	19 0	20 0	16 0	16 0	160 0	160 0	10 0	10 0
Kumaun	14 0	14 0	16 0	16 0	12 0	12 0	13 0	13 0	...	...	...	...	18 0	20 0	20 0	24 0	12 0†	12 0†	20 0	20 0	8 0‡	9 8‡	160 0	160 0	8 0	8 0
Garhwal	13 12	13 8	17 0	17 0	7 12	6 12	12 8	12 8	...	...	...	...	23 12	23 8	...	...	10 8	10 8	...	...	8 8	8 8	180 0	180 0	8 8	8 0
Oudh—																										
Southern—																										
Partabgarh	15 0	15 0	19 0	19 8	13 5	13 8	14 0	15 8	18 9	19 8	16 0	18 0	...	20 0	...	...	19 0	18 0	...	14 0	13 0	14 2	180 0	...	9 9	10 0
Sultânpur	14 8	14 8	19 0	19 0	9 0	9 0	15 8	15 8	19 0	19 0	16 0	16 0	40 0	40 0	20 0	20 0	20 0	20 0	16 0	16 0	20 8	20 8	160 0	160 0	10 8	10 8
Rae-Bareli	15 0	15 0	19 0	19 0	7 0	7 0	14 0	14 0	20 0	17 0	17 8	20 0	20 0	20 0	16 0	16 0	19 0	19 0	16 0	16 0	22 0	22 0	160 0	160 0	10 0	10 0
Unao	14 12	15 0	16 8	17 0	9 0	9 0	13 8	13 8	17 0	17 0	17 0	18 0	20 0	20 0	15 0	15 0	18 0	18 0	19 0	22 0	14 8	14 8	160 0	160 0	11 0	11 0
Lucknow	14 12	14 9	19 0	18 10	6 0	6 0	13 0	13 4	19 4	18 10	18 0	18 10	23 0	22 0	20 0	18 0	17 4	17 2	21 0	20 12	21 0	20 12	130 0	130 0	10 8	10 6
Hardoi	16 1	16 8	18 8	19 0	7 0	7 0	15 0	15 8	18 0	18 0	17 2	18 8	31 0	32 0	22 0	25 0	19 0	19 0	21 8	22 0	14 0	14 0	140 0	140 0	10 8	10 8
Northern—																										
Fyzabad	13 12	13 8	18 0	18 4	9 0	9 0	13 0	13 0	18 0	18 0	15 8	15 0	20 0	20 0	17 0	17 0	18 0	18 0	19 8	19 12	20 8	20 0	110 0	100 0	10 0	10 0
Barabanki	14 0	13 14	18 0	18 0	10 0	10 0	12 8	12 0	20 0	18 8	19 0	18 0	24 0	24 0	15 0	14 12	17 0	16 8	20 8	19 8	19 12	19 8	120 0	120 0	10 0	10 0
Gonda	14 8	14 8	16 8	18 4	12 0	11 12	13 0	13 0	21 0	19 8	19 0	18 8	22 0	22 0	14 0	14 0	20 0	19 12	22 8	22 8	22 0	20 0	200 0	200 0	10 8	10 12
Bahraich	14 8	14 8	22 0	22 0	12 0	12 0	14 8	14 8	25 0	24 0	17 0	18 0	32 0	32 0	14 0	14 0	21 0	21 0	25 0	25 0	22 0	22 0	140 0	130 0	10 8	10 0
Sitapur	16 4	16 12	21 8	22 8	8 0	8 0	14 0	14 0	23 0	24 0	21 8	21 8	31 0	29 0	24 0	24 0	20 0	22 0	23 0	27 0	22 8	23 0	160 0	160 0	10 8	10 8
Kheri	16 0	17 0	20 0	20 0	8 0	8 0	16 0	16 0	26 0	29 0	25 0	25 0	20 0	18 0	15 0	14 0	17 8	18 0	26 0	29 0	22 8	22 8	140 0	140 0	10 8	10 8
Rajputana—																										
Eastern—																										
Partábgarh	14 11	15 0	18 12	20 0	6 4	6 4	8 2	7 8	16 4	...	11 4	10 0	...	...	...	...	18 12	17 8	17 8	17 8	20 0	16 4	...	...	14 14	14 0
Bánswára	16 4	15 0	15 0	15 0	6 4	6 4	8 12	8 2	8 2	7 8	...	...	...	...	...	...	15 0	15 0	18 12	18 12	8 9	8 2	...	...	10 5	10 0
Meywar (Oodeypore)	10 15	10 8¾	14 7¼	14 1	7 0½	7 0½	7 13	7 13	13 4½	9 6	11 11½	10 15	*Nil*	*Nil*	10 2½	9 6	14 13½	14 1	13 10¾	13 4½	10 2½	9 12¼	160 0	160 0	10 15	10 8¾
Sirohi	11 0	11 0	16 0	15 0	6 0	6 0	7 0	7 0	13 0	13 0	14 0	14 0	...	...	19 0	19 0	14 8	14 8	15 0	14 8	9 8	10 0	160 0	160 0	12 0	12 0
Erinpura	12 3	12 3	15 4	15 4	...	...	8 0	8 0	14 6	14 6	13 12	13 12	...	...	...	...	16 11	16 11	...	...	...	...	240 0	240 0	12 0	12 0
Ajmere	13 0	12 0	16 0	16 0	3 0	3 0	8 0	8 0	16 0	17 0	14 0	14 0	...	...	...	...	18 0	18 0	15 0	16 0	...	...	80 0	80 0	12 0	12 0
Abu	10 12	10 10	14 8	14 0	6 4	6 4	8 0	7 4	...	...	13 8	12 0	...	...	...	...	14 12	14 0	...	...	10 0	10 0	...	...	11 0	11 0
Kishengarh	14 0	14 0	17 12	17 12	9 0	9 0	10 0	10 0	19 0	17 8	14 4	14 4	...	...	...	...	18 8	18 0	17 0	16 0	...	...	120 0	...	13 0	13 0
Boondee	16 8	16 0	21 8	19 0	7 8	7 8	8 0	9 0	20 8	19 8	15 0	...	...	...	...	...	20 0	19 0	20 8	19 8	...	...	160 0	160 0	11 8	11 8
Kotah	15 0	15 0	14 0	14 0	7 0	7 0	9 0	8 0	18 0	18 0	12 0	12 0	...	...	...	...	17 0	17 0	16 0	16 0	11 0	11 0	240 0	240 0	10 0	10 0
Jhalláwar	13 9	13 2	12 15	11 15	7 5½	7 5½	9 6	9 6	16 7½	15 4	14 2½	11 9	...	...	11 1	11 1	15 12½	14 13	16 7½	16 5	7 3½	7 13½	175 0	175 0	10 3	10 3
Tonk	14 3	14 1	21 7	20 6	8 9	8 10	9 10	9 13	20 10	20 12	18 6	18 5	...	...	...	...	20 12	21 11	19 0	19 9	...	...	100 0	100 0	11 4	11 10
Jeypore	14 12	14 0	21 0	20 0	4 12	4 12	8 0	8 0	21 8	17 8	17 4	16 0	...	...	13 0	13 0	19-0 to 21 0	18-8 to 20 0	21 8	20 0	21 0	2 0	115 0	115 0	12 0	12 0
Kerauli	16 4	16 4	21 14	21 14	10 0	10 0	12 8	12 8	20 0	18 12	17 8	18 2	...	...	11 4	11 12	21 4	21 14	...	...	25 0	25 0	200 0	200 0	11 4	11 4
Dholpur	14 4	14 6	21 10	22 4	10 2	10 2	13 8	13 8	19 2	20 7	18 2	18 9	...	...	13 8	13 8	21 14	22 1	...	...	24 15	25 12	90 0	90 0	11 1	11 4
Bhartpur	14 12	14 14	21 8	21 14	7 12	7 12	9 8	9 8	18 4	22 0	16 12	16 4	...	...	11 12	11 12	22 3	23 0	19 0	20 4	21 8	22 2	160 0	180 0	11 8	11 8
Alwar	16 1	16 12	22 10	22 10	8 0	8 0	10 8	10 0	23 1	25 9	18 3	18 6	...	...	14 8	14 8	23 1	23 2	21 7	22 14	31 0	31 0	200 0	200 0	12 12	12 12
Deoli Cantonment	14 3	13 9	20 10½	18 1	4 0	4 0	9 0	7 0	18 2½	14 0	17 12	15 8	...	...	...	...	19 10½	18 7½	...	...	...	...	230 0	230 0	11 5	11 4
Nasirabad Cantonment	13 8	13 5¼	18 2	17 12¼	7 0	7 0	8 0	8 0	18 0	15 9½	15 0	14 7	...	...	12 0	12 0	19 1	18 8½	16 8	15 14	12 0	11 15¼	90 0	90 0	12 4	12 4
Hilly Tracts of Meywar	12 0	10 8	15 0	16 0	...	...	7 12	8 0	...	...	...	...	...	...	...	...	14 0	12 0	17 0	17 0	...	...	§	¶	10 0	9 0
Bálmer	10 9	10 9	...	...	5 0	5 0	6 8	6 8	...	...	12 3	12 3	...	...	...	...	9 12	9 12	...	...	...	...	260 0	260 0	13 0	13 0
Anádra	11 2	11 6	14 8	15 0	6 0	6 0	8 0	8 0	...	...	14 0	14 0	...	...	...	...	14 8	15 0	14 8	14 5½	10 12	10 12	...	...	12 0	12 0
Shahpura	13 12	12 12	16 6	15 12	8 4	7 0	10 6	9 4	14 2	13 8	14 0	11 8	...	...	...	...	16 8	16 0	...	14 12	...	...	160 0	160 0	12 0	11 12
Western—																										
Jodhpur	12 3	11 9	15 0	15 0	6 4	6 4	7 8	8 2	13 12	12 8	13 2	11 14	...	...	...	...	16 4	16 4	12 8	11 4	...	...	...	...	13 12	13 7
Jaisulmer	9 12	9 12	...	...	7 12	7 10	9 4	9 4	12 10	12 4	10 12	10 6	...	...	...	...	10 0	9 12	...	...	...	...	...	...	21 0	21 0
Bickanir	11 12	11 8	...	...	3 2	3 2	6 11	6 11	...	...	12 12	12 8	...	...	...	...	16 4	16 0	...	...	8 0	8 0	100 0	100 0	13 4	13 4
Central India—																										
Indore	13 8	13 8	13 0	13 0	7 0	7 8	8 0	10 0	16 0	16 8	15 8	15 8	*	*	*	*	16 4	16 0	22 0	22 0	13 12	14 12	120 0	120 0	10 4	10 4
Nimach Cantonment	12 6	12 4	19 0	19 3	7 0	7 0	9 0	9 0	17 9	17 4½	15 0	15 0	...	...	...	...	18 8	18 2	18 3	18 6½	11 8	11 0	160 0	180 0	12 0	12 0
Baghelkhand (Satna)	17 0	16 12	22 8	21 8	8 0	8 0	14 0	15 0	18 0	18 0	16 4	16 8	*	*	*	*	17 4	18 0	*	*	21 0	20 8	160 0	160 0	10 8	10 8
Goona	14 8	14 8	15 0	15 0	7 12	7 12	8 0	8 0	17 8	*	...	*	...	*	...	*	17 4	17 0	18 0	17 8	...	11 8	200 0	200 0	10 0	10 0
Gwalior	12 0	11 12	16 1	16 5	7 4	7 12	8 2	8 6	15 7	14 2	13 10	13 12	...	*	9 1	9 1	17 10	17 1	15 7	14 8	19 10	19 4	126 14	126 14	10 0	10 0

* No sale. † For unhusked grain. ‡ For husked grain. § Nine pies per bundle. ¶ Six pies per bundle.

u In sub-divisions retail prices of salt per rupee are :—Beguserai 9-4 sers and Jamui 9 sers.
v In sub-divisions retail prices of salt per rupee are :—Nowada 8 sers and Aurungabad 9-8 seers.
w In sub-divisions retail prices of salt per rupee are :—Buxar 10-4 sers, Sasseram 10 sers, and Bhabooa 9-8 sers.
x At Kissengunge retail price of salt 10 seers per rupee.
y In sub-divisions retail prices of salt per rupee are :—Madhubani 10 sers, and Tajpore 11 sers.
z In Sitamarhi and Hajipore sub-divisions retail price of salt 10 sers per rupee.
z1 In Bettiah sub-division retail price of salt 10 sers per rupee.

RETAIL PRICES FOR THE 1st HALF OF DECEMBER 1888—*continued.*

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.*		Rice, best sort.		Rice, common.		Jowar or Cholum (*Sorghum vulgare*).		Bajra or Cumbu (*Pennisetum typhoideum*).		Marua or Ragi (*Eleusine corocana*).		Kangni or Kakun, Italian millet (*setaria italica*).		Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar or Thur Cadjan Pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	Ch. S.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Punjab—																										
Southern—																										
Hissar	17 0	16 0	22 0	21 0	...	...	10 0	10 0	22 0	21 0	17 0	17 0	...	...	...	...	22 0	23 0	17 0	18 0	...	...	85 0	90 0	11 0	11 0
Ferozepore	16 0	16 0	24 0	23 0	...	...	8 0	10 0	24 0	23 0	19 0	19 0	...	...	20 0	20 0	23 0	22 0	22 0	22 0	...	12 0	100 0	100 0	12 8	12 8
Montgomery	15 0	15 0	20 0	21 0	...	...	9 0	9 0	18 0	19 0	15 0	15 0	...	...	20 0	20 0	20 0	20 0	16 0	17 0	12 0	12 0	200 0	200 0	11 0	12 0
Central—																										
Gurgaon	17 0	16 0	23 0	22 0	...	...	10 0	...	22 0	22 0	18 0	18 0	...	...	...	...	23 0	23 0	18 0	...	22 0	...	130 0	130 0	11 0	...
Delhi	15 0	15 0	22 0	21 0	...	...	12 0	12 0	20 0	18 0	16 0	16 0	...	...	14 0	14 0	22 0	22 0	21 0	20 0	23 0	21 0	70 0	70 0	10 0	11 0
Rohtak	16 0	16 0	22 0	22 0	...	...	11 0	11 0	24 0	24 0	19 0	20 0	...	...	...	...	25 0	25 0	17 0	18 0	20 0	20 0	120 0	120 0	11 0	11 0
Karnál	16 0	16 0	23 0	24 0	...	...	12 0	12 0	25 0	24 0	17 0	16 0	22 0	22 0	17 0	17 0	25 0	25 0	24 0	24 0	22 0	22 0	120 0	120 0	10 8	10 0
Lahore	15 0	15 0	22 0	22 0	...	...	8 0	8 0	25 0	25 0	14 0	14 0	...	...	20 0	20 0	21 0	21 0	21 0	21 0	12 0	12 0	100 0	110 0	12 0	12 0
Sub-montane—																										
Umballa	18 0	19 0	24 0	24 0	...	...	12 0	12 0	22 0	24 0	16 0	16 0	20 0	24 0	12 0	10 0	25 0	26 0	23 0	23 0	16 0	18 0	130 0	130 0	12 0	12 0
Ludhiána	19 0	19 0	26 0	26 0	...	...	11 0	11 0	25 0	25 0	22 0	22 0	...	...	20 0	20 0	25 0	25 0	25 0	25 0	14 0	14 0	110 0	110 0	12 8	12 8
Jullundur	18 0	17 0	24 0	23 0	...	...	8 0	8 0	24 0	24 0	18 0	18 0	...	...	20 0	20 0	22 0	22 0	24 0	24 0	...	...	100 0	110 0	12 8	12 8
Hoshiárpur	18 0	18 0	23 0	21 0	...	...	10 0	11 0	24 0	24 0	16 0	17 0	13 0	13 0	16 0	16 0	22 0	21 0	23 0	22 0	16 0	16 0	90 0	110 0	13 0	13 0
Gurdáspur	17 0	17 0	22 0	22 0	...	...	12 0	12 0	22 0	22 0	14 0	14 0	...	...	12 0	12 0	19 0	19 0	22 0	22 0	8 0	8 0	120 0	120 0	12 0	13 0
Amritsar	17 0	17 0	23 0	23 0	...	...	11 0	10 0	22 0	23 0	17 0	18 0	...	...	19 0	19 0	22 0	22 0	23 0	22 0	...	...	90 0	90 0	13 0	13 0
Hills—																										
Simla	13 0	14 0	*	14 0	...	...	10 0	8 0	16 0	14 0	15 0	14 0	*	16 0	*	8 0	18 0	17 0	*	18 0	*	...	65 0	65 0	9 8	8 0
Kángra	13 0	13 0	16 0	16 0	...	...	10 0	10 0	13 0	13 0	10 0	10 0	22 0	22 0	8 0	8 0	15 0	15 0	16 0	16 0	12 0	12 0	100 0	100 0	10 0	10 0
North-western—																										
Siálkote	17 0	17 0	24 0	24 0	...	...	12 0	12 0	23 0	23 0	21 0	21 0	...	...	30 0	35 0	22 0	22 0	21 0	21 0	12 0	12 0	160 0	160 0	13 0	13 0
Gujránwála	16 0	16 0	23 0	23 0	...	...	9 0	11 0	21 0	20 0	12 0	12 0	‡	...	10 0	10 0	20 0	20 0	19 0	20 0	8 0	8 0	90 0	90 0	13 0	13 0
Gujrát	16 0	16 0	21 0	21 0	...	...	9 0	9 0	19 0	22 0	18 0	19 0	...	...	12 0	12 0	19 0	19 0	18 0	19 0	11 0	11 0	120 0	120 0	13 0	13 0
Jhelum	16 0	16 0	23 0	21 0	...	...	11 0	11 0	21 0	18 0	18 0	17 0	...	...	...	...	19 0	19 0	20 0	17 0	13 0	...	160 0	150 0	13 0	14 0
Ráwalpindi	15 0	15 0	20 0	20 0	...	...	9 0	9 0	22 0	22 0	16 0	16 0	...	...	16 0	16 0	19 0	19 0	16 0	17 0	18 0	22 0	80 0	80 0	13 8	13 8
Hazára	13 0	12 0	18 0	17 0	...	...	11 0	10 0	...	...	12 0	12 0	...	...	12 0	...	15 0	15 0	15 0	15 0	...	...	80 0	60 0	11 0	10 8
Peshawar	14 0	13 0	21 0	22 0	...	...	10 0	10 0	22 0	21 0	14 0	15 0	...	...	20 0	20 0	16 0	16 0	19 0	19 0	23 0	23 0	100 0	100 0	41 0	41 0
Kohát	13 0	11 0	18 0	18 0	...	...	11 0	11 0	17 0	15 0	16 0	16 0	...	...	15 0	...	15 0	15 0	15 0	17 0	...	...	120 0	100 0	56 0	55 0
Western—																										
Shahpur	16 0	16 0	20 0	20 0	...	...	9 0	9 0	22 0	22 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	10 0	10 0	240 0	240 0	13 0	13 0
Jhang	16 0	15 0	24 0	23 0	...	...	10 0	10 0	20 0	20 0	20 0	16 0	18 0	21 0	18 0	19 0	20 0	19 0	20 0	20 0	10 0	10 0	240 0	240 0	13 0	12 0
Mooltan	14 0	13 0	21 0	21 0	...	...	10 0	10 0	20 0	20 0	17 0	18 0	...	...	28 0	26 0	17 0	17 0	17 0	17 0	...	...	100 0	100 0	12 0	13 0
Bannu	15 0	15 0	21 0	21 0	...	...	10 0	9 0	20 0	21 0	16 0	16 0	8 0	8 0	8 0	8 0	19 0	18 0	21 0	20 0	11 0	11 0	60 0	60 0	40 0	40 0
D. I. Khán	14 0	13 0	22 0	23 0	...	...	8 0	8 0	20 0	20 0	18 0	17 0	15 0	15 0	5 0	5 0	17 0	17 0	13 0	12 0	...	...	112 0	112 0	40 0	42 0
Muzaffargarh	15 0	14 0	20 0	20 0	...	...	12 0	12 0	16 0	16 0	16 0	16 0	...	...	...	...	17 0	16 0	...	...	11 0	12 0	110 0	110 0	11 0	12 0
D. G. Khán	14 0	15 0	21 0	21 0	...	...	13 0	10 0	23 0	21 0	19 0	18 0	...	10 0	...	12 0	17 0	16 0	...	...	...	...	75 0	75 0	27 8	27 8
Sind and Baluchistan—																										
Karáchi	11 8	11 8	18 0	18 0	8 0	8 0	10 0	10 0	15 0	15 0	13 0	12 8	*	*	*	*	14 0	14 8	14 0	14 0	7 0	7 0	90 0	90 0	14 0	14 0
Hyderabad (Gidu Bandar)	11 8	11 0	19 0	17 8	7 8	7 8	10 8	9 8	17 8	17 8	14 8	15 0	...	...	...	...	13 8	12 8	...	...	...	...	140 0	140 0	11 8	11 8
Thar and Párkar (Umarkot)	12 0	12 0	...	...	...	...	10 0	11 0	...	...	12 12	12 0	...	...	...	...	...	...	...	...	...	...	120 0	120 0	12 0	12 0
Sukkur	13 0	13 0	18 0	18 0	8 0	8 0	12 0	12 0	19 0	19 0	19 0	19 0	...	...	...	...	16 0	16 0	...	...	11 0	11 0	160 0	120 0	12 8	12 8
Shikárpur	11 8	11 0	15 8	15 8	7 12	7 12	8 8	8 8	18 8	18 0	17 8	19 0	...	...	...	...	14 8	14 8	...	...	10 0	10 0	140 0	140 0	11 8	11 8
Upper Sind Frontier	12 0	12 4	16 0	15 0	9 0	8 0	11 0	10 0	20 0	19 0	18 0	19 0	...	...	...	...	15 0	16 0	...	...	12 4	12 4	160 0	160 0	11 0	11 0
Quetta	11 8	12 8	13 0	12 12	5 0	5 0	7 8	8 1¼	15 8	15 8	...	...	...	...	...	...	12 0	12 0	12 8	13 0	...	...	64 0	64 0	9 0	9 0

Bombay—																												
Konkan—																												
Karwar	11 0	10 0½	...	...	7 0	7 0	11 0	12 0	18 0	18 0	...	16 0	24 0	24 0	12 0	12 0	12 0	12 0½	...	...	10 0	9 0	213 5	213 5	11 0	11 0
Ratnágiri	9 4	9 4	...	...	9 2	9 2	10 5	10 5	15 5	15 5	12 2	11 5	16 3	15 2	...	...	13 1	12 4	...	...	9 4	9 4	135 0	135 0	11 0	10 5½
Colába (Alibág)	...	...	...	...	...	...	11 4	11 4	...	...	...	...	...	...	...	...	...	...	...	...	7 0	7 0	90 0	90 0	...	...
Bombay	8 13	8 15	16 7	17 0	6 1	6 3	10 1	9 13	15 9	16 10	12 10	12 1	14 10	15 14	11 13	13 12	12 15	13 6	15 5	16 8	7 5	6 14	67 1	67 1	10 1	10 1
Tanna (Salsette)	8 0	8 0	...	...	7 3	7 3	9 5	9 7	...	12 0	11 4	11 4	...	...	...	...	12 5	12 5	...	...	6 7	6 7	71 2	71 2	12 4	12 4
Deccan—																												
Dharwar (Hubli)	15 0	15 0	...	...	10 0	10 0	11 0	11 0	23 0	23 0	23 0	23 0	31 0	31 0	...	...	14 0	14 0	...	...	9 0	12 0	80 0	80 0	9 0	9 0
Belgaum	16 0	15 0	...	...	11 8	11 0	12 0	11 8	20 0	21 0	19 0	18 0	27 0	27 0	19 0	19 0	13 0	14 0	...	...	11 0	11 0	67 0	67 0	11 8	11 8
Satara	10 11	10 11	13 0	13 0	8 3	8 3	10 0	10 0	13 5	13 5	12 5	12 5	16 5	16 5	18 3	18 3	16 4	16 4	19 2	19 2	16 8	16 8	97 1	97 1	11 10	11 10
Sholápur	13 9	13 9	17 6	17 6	8 8	8 1	10 6	10 0	21 11	19 13	19 4	18 13	...	...	...	...	16 6	15 8	...	...	13 12	13 5	80 0	80 0	11 8	11 8
Bijápur	13 5	13 5	10 4	10 4	7 3	7 3	9 15	9 15	18 0	17 14	16 3	16 3	...	...	...	...	14 14	14 14	...	...	10 2	10 2	80 0	80 0	9 10	9 10
Poona (City)	10 6	10 6	10 3	10 3	8 0	8 9	9 13	9 13	15 3	14 2	11 8	12 10	16 6	16 6	...	...	16 2	13 13	..	...	10 2	10 2	60 13	60 13	11 2	11 2
Khandesh—																												
Ahmadnagar	13 6	12 8	...	...	8 0	8 0	9 1	9 1	15 0	14 0	13 0	12 8	...	...	...	...	16 0	14 6	...	...	11 3	11 3	85 0	87 0	11 6	11 6
Násik	14 12	14 8	...	...	9 0	9 6	10 10	10 8	...	...	14 6	14 6	18 3	18 3	...	...	17 2	17 2	...	...	11 4	11 4	106 8	106 8	12 12	12 12
Khandesh (Dhulia)	12 0	13 12	...	...	7 8	7 8	9 6	9 6	13 12	15 3	12 7	13 9	...	...	12 10	12 10	13 8	14 5	...	...	8 12	9 10	106 0	106 0	10 8	10 8
Guzerat—																												
Surat	12 0	12 0	11 0	11 0	6 0	6 0	8 8	8 0	13 8	13 0	12 0	12 0	...	...	...	...	12 0	12 0	...	...	8 8	8 0	120 0	120 0	12 0	12 0
Broach	10 8	10 8	...	...	8 0	8 0	9 8	9 8	14 0	13 0	12 8	12 8	...	...	...	...	12 8	12 8	...	...	9 0	9 0	120 0	120 0	12 12	12 12
Kaira	11 13	11 6	16 0	16 0	7 10	7 10	9 6	9 6	16 0	16 0	14 8	14 8	16 13	16 13	...	...	13 0	12 13	...	...	11 6	11 0	90 0	90 0	13 5	13 5
Baroda Camp (Sadar Bazar)	8 9	8 9	13 11	13 2½	6 4½	6 4½	6 15	6 15	...	...	12 9	12 0	13 11	13 11	...	...	10 13½	10 13½	...	...	9 2	9 2	80 0	80 0	10 13½	10 13½
Ahmedabad (Daskrohi)	11 0	10 8	18 0	12 8	6 0	6 0	8 0	8 0	14 0	13 0	14 0	13 8	...	...	..	...	16 0	14 0	...	...	10 0	10 0	80 0	80 0	13 8	13 8
Panch Mahals (Godhra)	9 0	9 0	...	...	8 0	8 0	10 0	9 0	13 4	13 4	12 2	12 1	16 0	16 0	...	...	15 0	14 2	14 0	14 0	10 0	10 0	160 0	160 0	11 2	11 2
Deesa Cantonment	12 0	11 8	12 0	12 0	7 0	7 0	8 0	7 13	10 12	10 8	13 8	13 0	...	...	...	...	14 0	14 0	...	...	9 0	9 0	150 0	150 0	11 4	10 12
Kathiawar—																												
Rájkot	11 0	11 0	...	...	6 8	6 8	7 8	7 8	12 4	11 12	11 0	11 0	...	...	...	...	7 8	8 2	...	...	7 8	7 12	100 0	100 0	40 0	40 0
Central Provinces—																												
Western—																												
Nimár	4 4	13 8	...	...	7 8	7 8	11 7	11 7	17 11	13 8	...	...	...	...	...	...	14 3	14 3	...	...	10 11	10 11	120 0	120 0	10 13	10 13
Khandwa-Ásirgarh Cant.	13 0	13 0	...	...	9 0	9 0	11 0	11 0	16 3	14 10	13 11	13 10	...	...	13 0	13 0	14 8	14 8	...	...	9 8	9 5	160 0	160 0	10 0	10 0
Hoshangabad	13 0	13 8	...	...	8 10	6 0	9 0	8 0	16 0	16 0	..	...	...	...	...	...	18 0	17 0	...	...	9 0	9 0	80 0	80 0	9 0	9 0
Betúl	13 9	13 9	...	...	9 9	9 9	10 0	10 0	17 7	17 7	...	...	...	...	...	...	18 4	18 4	...	...	11 6	11 6	320 0	320 0	7 9	7 9
Chhindwára	14 0	14 0	...	...	8 0	8 0	11 7	11 7	24 0	20 9	...	...	...	...	...	...	21 11	21 11	...	..	10 8	12 0	160 0	160 0	8 0	9 2
Nágpur	16 14	16 4	...	...	8 7	8 2	12 3	12 3	19 11	19 6	...	...	...	...	...	...	19 11	18 12	...	...	11 4	11 4	119 0	119 0	9 13	9 13
Wardha	17 2	17 2	...	...	8 0	8 0	11 7	11 7	24 0	20 0	...	...	...	...	...	...	17 2	16 0	...	...	12 13	15 0	124 0	124 0	9 10	9 10
Central—																												
Narsinghpur	13 8	13 8	...	...	9 12	9 12	11 8	11 8	...	...	...	...	...	...	...	...	18 11	18 11	...	...	13 11	13 10	200 0	160 0	9 2	9 2
Saugor	14 13	14 13	...	...	7 15	7 15	8 10	8 10	...	...	...	...	...	...	...	...	17 1	17 1	...	...	10 8	9 8	140 0	140 0	...	...
Damoh	16 0	17 2	...	...	10 0	10 0	11 7	12 1	...	..	...	...	...	...	...	...	18 7	18 7	...	...	...	10 11	200 0	200 0	9 2	8 12
Jubbulpore	13 0	13 0	...	...	7 0	7 0	9 4	9 4	19 0	16 8	...	...	...	...	...	...	17 12	17 8	...	...	10 8	11 0	120 0	120 0	9 4	9 0
Mandla	17 8	18 0	...	...	10 0	9 0	14 0	12 0	...	...	...	...	...	...	...	...	25 0	22 0	...	...	9 0	10 0	256 0	256 0	9 0	9 0
Seoni	14 15	14 15	...	...	10 3	10 3	13 9	13 9	...	...	...	...	...	...	...	...	19 8	19 0	...	...	10 15	10 15	200 0	200 0	9 10	9 10
Bálághát	18 6	18 6	...	...	13 12	13 12	17 14	17 14	...	...	...	...	...	...	...	...	19 3	19 3	...	...	12 8	12 8	192 0	192 0	8 0	8 0
Bhandára	18 12	18 12	...	...	...	...	16 4	16 4	...	...	...	...	...	...	...	...	18 12	18 12	...	...	10 0	10 0	195 0	190 0	8 0	8 0
Chánda	18 10	18 10	...	...	...	...	14 7	14 7	23 6	21 5	...	...	...	...	...	...	19 3	19 3	...	...	10 6	10 6	400 0	400 0	9 0	9 0
Eastern—																												
Biláspur	17 12	16 11	...	...	10 3	9 0	11 4	13 8	...	...	...	...	...	...	...	...	14 0	11 3	...	...	10 14	10 14	64 0	64 0	7 2	7 1
Raipur	19 11	19 11	...	...	10 4	10 4	15 15	15 15	...	...	...	...	...	...	...	...	16 0	16 0	...	...	13 0	13 0	80 0	80 0	8 0	8 0
Sambalpur	14 0	14 0	...	...	12 4	12 4	16 10	17 8	...	...	...	...	...	...	...	...	13 8	13 8	...	...	8 0	10 8	160 0	160 0	8 12	8 12
Berar—																												
Buldána	16 0	16 0	...	...	8 0	8 0	10 0	10 0	17 0	17 0	17 0	17 0	...	...	...	...	19 0	19 0	...	...	12 0	12 0			9 0	9 0
Básim	16 10	16 1	...	...	7 10	7 8	9 10	9 5	19 4	17 7	22 0	15 0	...	...	...	...	21 0	19 14	...	...	13 0	12 0			9 13	9 8
Akola	15 0	15 0	...	...	6 8	7 0	7 8	8 8	17 0	16 0	15 0	15 8	...	...	...	...	17 0	17 0	...	...	15 0	15 0	†	†	9 8	10 0
Ellichpur	14 12	14 4	8 0	8 0	7 0	7 0	8 6	8 6	18 12	16 0	15 0	15 0	...	...	...	...	14 12	14 12	...	...	10 0	10 0			9 4	9 4
Amráoti	15 0	15 0	...	...	7 3	8 0	8 11	10 0	17 9	17 0	14 11	14 12	...	...	...	...	16 0	16 0	...	...	11 0	12 4			9 0	13 2
Wún	14 0	15 0	...	...	8 0	9 0	10 0	10 0	17 0	16 0	...	...	...	...	...	...	16 0	16 0	...	...	16 0	16 0			10 0	10 0
Nizam's Territories—																												
Secunderábad	12 11	12 11	...	...	7 2	7 2	10 8	10 3	18 13	17 12	18 4	17 12	...	...	...	...	12 11	13 3	...	...	16 12	11 4	130 0	130 0	8 12	8 12
Boláram	11 9	11 8	...	...	7 1	7 1	8 5	8 5	15 2	15 2	...	...	...	...	...	...	11 15	11 15	...	...	...	...	116 14	116 14	9 0	9 0
Chadarghat	10 8	10 0	...	...	7 0	6 0	9 0	8 0	19 0	18 0	19 0	18 0	...	...	...	...	13 8	13 8	...	...	...	...	120 0	120 0	9 8	9 8

* Not procurable. † Firewood is sold by head-load, cart-load, and bullock-load. † Not produced.

RETAIL PRICES FOR THE 1st HALF OF DECEMBER 1888—*concluded*.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or Cholum (*Sorghum vulgare*).		Bajra or Cumbu (*Pennisetum typhoideum*).		Marua or Ragi (*Eleusine coracana*).		Kangni or Kakun, Italian millet (*Setaria italica*).		Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar or Thûr Cadjan Pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Madras—																										
Malabar Coast—																										
Malabar	8 5	8 5	...	...	12 10	12 10	13 6	13 6	*	*	*	*	20 6	20 6	...	...	...	...	...	...	...	...	136 2	136 2	11 11	11 11
S. Canara	8 2	8 2	...	...	12 10	12 10	14 13	14 13	*	*	*	*	25 0	21 13	...	...	...	...	...	...	...	...	128 13	126 6	13 5	13 5
South, central—																										
Coimbatore	9 13	9 13	...	...	12 10	12 10	13 10	13 10	22 3	22 3	25 6	25 6	26 3	26 3	...	...	...	...	...	...	...	...	133 10	133 10	11 11	11 3
Nilgiris	8 8	8 8	...	...	9 10	9 10	11 3	10 6	21 10	20 13	16 13	16 13	20 3	19 6	...	...	...	...	...	...	...	...	161 13	161 13	9 3	9 3
Salem	10 3	10 3	...	...	12 3	12 3	13 3	13 3	23 11	24 10	23 0	22 2	29 2	29 2	...	...	...	...	...	...	...	...	186 10	186 10	13 8	13 8
Central—																										
Bellary	13 0	13 0	...	...	11 13	11 3	13 8	13 0	31 6	30 14	21 3	20 11	38 13	37 13	...	...	...	...	...	...	...	...	97 3	97 3	11 14	11 14
Anantapur	11 8	11 8	...	...	12 13	12 5	15 2	14 0	30 14	32 8	25 6	27 5	34 0	34 0	...	...	...	...	...	...	...	...	155 8	155 8	11 5	11 5
Cuddapah	12 2	12 2	...	...	12 13	12 6	14 2	14 2	22 14	23 11	26 13	26 2	29 10	30 0	...	...	...	...	...	...	...	...	140 0	140 0	12 10	12 10
Kurnool	11 6	11 6	...	...	11 6	11 6	12 3	12 3	23 5	21 14	23 2	21 5	*	*	...	...	...	...	...	...	...	...	124 10	124 10	11 5	11 8
East Coast, north—																										
Ganjam	8 14	8 2	...	...	12 3	12 3	13 0	13 0	*	*	*	*	20 8	20 8	...	...	...	...	...	...	...	...	194 6	194 6	11 3	11 3
Vizagapatam	12 0	11 0	...	...	9 0	9 0	10 3	10 3	20 0	20 0	19 13	17 13	18 3	18 3	...	...	...	...	...	...	...	...	116 10	116 10	11 11	11 11
Godávari	11 11	10 13	...	...	15 13	12 14	17 0	14 0	23 0	23 0	21 2	21 2	25 8	25 8	...	...	...	...	...	...	...	...	243 0	243 0	12 0	12 0
East Coast, central—																										
Kistna	10 6	10 6	...	...	13 2	13 2	14 0	14 0	22 2	22 2	*	*	20 14	16 6	...	...	...	...	...	...	...	...	170 2	170 2	13 3	13 3
Nellore	9 14	9 14	...	...	12 14	12 14	14 0	14 0	22 2	22 2	20 14	20 14	25 8	24 10	...	...	...	...	...	...	...	...	93 5	93 5	11 11	11 11
East Coast, south—																										
Madras	10 10	10 10	...	...	11 11	11 10	13 3	13 3	*	*	*	*	27 6	26 2	...	...	...	...	...	...	...	...	89 14	89 14	12 5	12 0
Chingleput	*	*	...	...	13 2	13 2	15 0	14 11	*	*	17 3	17 3	24 11	24 11	...	...	...	...	...	...	...	...	122 8	122 8	11 10	11 3
N. Arcot	9 6	8 14	...	...	13 2	13 2	14 2	14 2	*	*	*	*	35 14	34 3	...	...	...	...	...	...	...	...	194 6	194 6	11 5	11 5
S. Arcot	8 10	8 3	...	...	13 14	13 8	14 14	14 0	20 3	20 3	26 3	26 14	26 3	26 3	...	...	...	...	...	...	...	...	209 0	209 0	10 13	10 13
Tanjore	8 2	8 2	...	...	12 8	12 8	15 0	15 0	*	*	28 5	29 0	29 6	29 6	...	...	...	...	...	...	...	...	166 3	166 3	12 14	12 14
Trichinopoly	8 10	8 10	...	...	11 8	11 8	12 0	12 0	*	*	21 10	22 3	23 10	23 10	...	...	...	...	...	...	...	...	143 6	143 6	13 0	12 10
Southern—																										
Tinnevelly	8 8	9 14	...	...	10 11	11 2	11 10	12 0	*	*	*	*	*	*	...	...	...	...	...	...	...	...	52 8	52 8	14 13	14 13
Madura	8 10	8 10	...	...	11 13	11 13	12 5	12 5	25 14	22 11	23 8	23 8	26 6	24 13	...	...	...	...	...	...	...	...	131 3	131 3	13 10	13 5
Mysore—																										
Mysore	10 0	10 8	10 0	10 0	11 0	10 0	12 0	11 0	32 0	30 0	22 0	21 0	30 0	28 0	*	12 0	12 0	12 0	...	...	13 0	13 0	84 0	81 0	8 8	8 0
Bangalore	9 8	10 0	10 0	10 8	9 8	9 8	10 8	10 8	21 0	21 0	...	...	31 1	32 0	...	...	10 8	10 0	...	...	14 8	15 8	84 0	84 0	9 4	10 0
Kolar	10 0	10 0	9 0	9 4	10 0	10 4	14 0	12 8	26 0	26 0	...	...	40 0	39 0	...	...	10 0	10 0	...	...	15 0	15 0	144 0	144 0	8 8	8 8
Tumkur	11 0	11 0	11 0	10 8	11 0	11 0	12 0	12 0	...	...	...	...	40 0	48 0	...	...	11 0	13 0	...	...	15 0	18 0	340 0	340 0	9 0	9 8
Hassan	...	...	10 0	10 0	12 0	12 0	14 0	14 0	...	...	...	...	40 0	40 0	...	...	12 0	12 0	...	...	12 0	13 0	96 0	96 0	7 8	7 0
Kadur	10 0	10 0	11 0	11 0	16 0	16 0	19 0	19 0	...	...	...	...	48 0	48 0	...	...	14 0	14 0	...	...	10 0	10 0	320 0	320 0	9 0	8 0
Shimoga	10 8	10 8	...	...	10 8	10 8	14 11	14 11	33 10	52 8	...	...	47 4	53 9	...	...	11 9	12 5	...	...	...	...	480 0	480 0	8 6	8 6
Chitaldrug	12 0	12 0	14 0	14 0	10 0	10 0	12 0	12 8	48 0	48 0	32 0	32 0	55 0	55 0	65 0	65 0	10 0	10 0	...	...	18 0	18 0	320 0	320 0	8 0	8 0
Coorg—																										
Coorg	8 8	9 0	7 8	8 0	12 0	13 8	15 0	16 0	...	...	...	...	33 8	34 0	...	...	22 8	22 8	...	...	...	...	110 0	110 0	9 8	8 0
Aden	8 0	8 0	...	...	6 3	6 3	8 0	8 0	10 3	10 3	9 4	9 4	...	...	...	...	9 4	9 4	...	...	5 9	5 9	65 5	65 5	32 0	32 0

* Not sold.

DEPARTMENT OF FINANCE AND COMMERCE,
(*Statistical Branch*).

E. J. SINKINSON,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

No. XL of 1888-89.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	Railways.	Total mean length open.	Receipts for week ending 7th January, 1888. Total.	Receipts for week ending 7th January, 1888. Per mile open.	Total mean length open.	Receipts for week ending 5th January, 1889. Total.	Receipts for week ending 5th January, 1889. Per mile open.	Total Receipts from 1st April, 1887 to 7th Jany., 1888. Total.	Total Receipts from 1st April, 1887 to 7th Jany., 1888. Per mile open per week.	Total Receipts from 1st April, 1888 to 5th Jany., 1889. Total.	Total Receipts from 1st April, 1888 to 5th Jany., 1889. Per mile open per week.	Total Increase in 1888-89.	Total Decrease in 1888-89.
	State Lines worked by Companies.		R	R		R	R	R	R	R	R	R	R
19th Jan., 1889	East Indian	1,514	9,31,518	615	1,514	9,08,278	600	3,42,90,283	562	3,29,77,642	545	...	13,12,641
12th ditto	Rajputana-Malwa (a)	1,664	3,46,682	208	1,664	4,23,000	254	1,22,80,681	183	1,38,51,991	208	15,71,310	...
19th ditto	Sindia	75	8,707	116	75	7,184	96	3,44,436	114	2,69,709	90	...	74,727
19th ditto	Patna-Gya	57	8,391	147	57	8,598	151	3,88,536	169	3,74,086	164	...	14,450
19th ditto	Bengal-Nagpur (b)	186	33,287	179	225	49,553	220	10,22,899	137	11,67,347	154	1,44,448	...
12th ditto	Dildarnagar-Ghazipur	12	840	70	12	919	77	36,360	75	34,841	73	...	1,519
12th ditto	Mysore	140	9,592	68	140	9,999	71	3,95,796	71	4,58,253	82	62,457	...
First 5 days of Jan., 1889.	Southern Mahratta (c)	850	58,735	69	854	68,459	80	24,59,170	80	29,78,966	87	5,19,796	...
Ditto	Indian Midland	42	4,554	108	374	(d) 16,937	45	1,22,787	73	(d) 5,05,083	90	3,82,296	...
First 12 days of Jan., 1889.	Cuddapah-Nellore	83	3,568	43	83	5,915	71	(e) 52,021	38	1,89,076	57	1,37,055	...
12th Jan., 1889	Bareilly-Pilibhit	36	1,710	47	36	2,318	64	67,234	46	68,503	48	1,269	...
	Lucknow-Sitapur-Sihramau	105	4,590	44	105	5,628	54	1,55,963	37	1,95,101	46	39,138	...
	Total	4,764	14,12,174	296	5,139	15,06,788	293	5,16,16,166	277	5,30,70,598	272	14,54,432	...
	State Lines worked by Government.												
12th Jan., 1889	North-Western (f)	2,433	4,42,707	182	2,390	5,15,431	216	1,58,86,200	176	1,95,56,964	202	36,70,764	...
First 5 days of Jan., 1889.	Wardha Coal	45	27,714	616	45	22,986	511	5,40,348	298	6,31,529	351	91,181	...
First 12 days of Jan., 1889.	Bengal Central	125	10,836	87	125	12,164	97	5,16,420	103	5,50,314	110	33,894	...
Ditto	Eastern Bengal Railways (g)	645	1,52,534	236	673	2,25,289	335	75,02,239	288	83,21,971	309	8,19,732	...
Ditto	Nalhati	27	2,232	83	27	1,743	65	68,325	63	76,227	70	7,902	...
Ditto	Tirhoot	259	35,879	138	273	26,372	97	13,07,101	130	12,41,306	118	...	65,795
First 5 days of Jan., 1889.	Burma	333	69,709	209	441	57,293	130	22,04,223	165	22,41,908	142	37,685	...
Ditto	Jorhat	28	610	22	31	1,175	38	41,158	37	48,444	42	7,286	...
Ditto	Cherra-Companyganj	7	178	24	7	304	41	9,169	31	6,622	22	...	2,547
	Total	3,902	7,42,399	190	4,012	8,62,757	215	2,80,75,183	188	3,26,75,285	205	46,00,102	...
	Lines worked by Guaranteed Companies.												
12th Jan., 1889	Madras	840	1,60,963	192	840	1,57,827	188	63,06,193	186	65,12,409	194	2,06,216	...
First 5 days of Jan., 1889.	South Indian	654	98,527	151	654	1,10,373	169	39,72,954	151	42,62,091	163	2,89,137	...
12th Jan., 1889	Great Indian Peninsula	1,504	6,23,934	415	1,447	8,77,610	606	2,95,91,567	490	3,08,72,632	515	12,81,065	...
12th ditto	Bombay, Baroda and Central India	461	2,10,623	457	461	2,48,000	538	91,25,339	491	93,51,220	507	2,25,881	...
12th ditto	Oudh and Rohilkhand	693	1,61,932	234	692	1,46,177	211	50,51,491	183	51,63,333	187	1,11,842	...
	Total	4,152	12,55,979	302	4,094	15,39,987	376	5,10,47,544	323	5,61,61,685	338	21,14,141	...
GRAND TOTAL (GUARANTEED AND STATE)		12,818	34,10,552	266	13,245	39,09,532	295	13,37,38,893	266	14,19,07,568	273	81,68,675	...
GROSS ESTIMATED EXPENSES		...	...	...	...	...	...	6,94,82,281	138	7,65,12,636	147	...	...
NET RECEIPTS		...	...	...	...	...	...	6,42,56,612	128	6,53,94,932	126	11,38,320	...
	Assisted Companies.												
19th Jan., 1889	Bengal and North-Western	376	34,885	93	376	38,080	101	15,31,631	101	17,20,371	114	1,88,740	...
19th ditto	Tarakeshwar	22	4,541	204	22	4,876	219	1,97,770	221	2,06,890	232	9,120	...
First 12 days of Jan., 1889.	Rohilkhand-Kumaun	67	3,724	56	67	4,300	64	2,58,525	96	2,73,197	102	14,672	...
First 5 days of Jan., 1889.	Dibru-Sadiya	78	7,591	97	78	8,183	105	3,19,960	102	3,36,485	108	16,525	...
	Total	543	50,741	93	543	55,439	102	23,07,886	106	25,36,943	117	2,29,057	...
	Native States.												
12th Jan., 1889	The Nizam's Guaranteed Company	277	23,937	86	310	38,385	124	12,01,368	142	13,09,499	111	1,08,131	...
12th ditto	The Gaekwar's	59	2,614	44	59	2,450	42	1,20,505	51	1,02,588	43	...	17,917
12th ditto	The Gaekwar's Mehsana-Vadnagar	21	666	32	27	1,100	40	28,039	33	33,910	39	5,871	...
12th ditto	Bhavnagar-Gondal-Junagarh-Porbandar	193	20,032	104	209	22,837	109	7,51,924	97	7,94,926	99	43,002	...
First 5 days of Jan., 1889.	Morvi	68	2,086	31	68	2,548	37	1,07,214	39	1,29,747	48	22,533	...
12th Jan., 1889	Jodhpore	124	6,540	53	124	7,000	56	2,63,020	53	2,62,132	53	...	888
	Total	742	55,875	75	797	74,320	93	24,72,070	91	26,32,802	85	1,60,732	...

(a) Includes the Cawnpore-Achnera State Railway.
(b) Includes the Katni-Umaria State Railway.
(c) Includes the Bellary-Kistna State Railway.
(d) Includes Bhopal-Itarsi State Railway from 1st January, 1889.
(e) Total receipts from 15th September to 7th January, 1889.
(f) Includes the Amritsar-Pathankot and Rajpura-Patiala State Railways.
(g) Includes the Northern Bengal, Dacca, Kaunia-Dharlla and Assam-Behar State Railways.

CALCUTTA,
The 31st January, 1889.

M. C. BRACKENBURY, *Major, R.E.,*
Under-Secretary.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the state of the Season and prospects of the Crops.

Madras.—*For week ending 26th January, 1889.*—No rain. More rain wanted in Ganjam, Tinnevelly, Coimbatore, and Salem. Standing crops generally good, but withering in Coimbatore and parts of Bellary, and suffering from want of water in parts of Ganjam, Vizagapatam, Cuddapah, Chingleput, and from disease in South Arcot. Pasture generally sufficient except in parts of Salem and Coimbatore. Agricultural operations progressing. Prices rising in nine districts, including five northern, falling in six, and stationary elsewhere. General prospects favourable except in Ganjam and Coimbatore. Laborers on Gopalpore canal and Rushikulya works, Ganjam, 2,900 and 30,853, respectively.

Bombay.—*For week ending 30th January, 1889.*—Rain in parts of Sind. Late crops in three talukas of Surat, two of Poona, and in parts of Khandesh, Ahmednagar, and Sholapur unsatisfactory. Gram in one taluka of Ahmedabad damaged by insects, and late crops in three talukas of Satara by insects and blight. Cotton in parts of Sholapur and Bijapur. *Jowari* in parts of Belgaum and exotic cotton and wheat in parts of Dharwar blighted; standing crops including opium in Baroda otherwise good except wheat in Broach. Probable outturn of cotton in Broach from ten to twelve annas. Fodder scarce in parts of Khandesh and Kathiawar. Prices rising in three talukas of Nasik.

Bengal.—*For week ending 29th January, 1889.*—Slight rain fell on the 24th instant in Behar and North Bengal, and in a few places in Chota Nagpur and Central Bengal. Yesterday morning (30th) there was a smart shower, with high wind, in and around Calcutta. The *rabi* crops are generally reported to be fair, but in Chota Nagpur and parts of Central Bengal the prospects are not very hopeful on account of want of sufficient rain. Spring rice is still being transplanted and is doing well. Poppy and tobacco crops are reported on satisfactorily, and sugarcane, which is being harvested in some districts, is expected to yield a fair outturn on the whole. The latest report regarding the affected tracts in the Patna Division shows that the rain of the 24th instant has done some good to the scanty *rabi* crops; that grain stocks are everywhere sufficient and prices are fairly stationary; that the number of persons on relief works is steadily increasing; and that gratuitous relief has been given to a few persons only in the districts of Mozufferpore and Durbhanga.

North-Western Provinces and Oudh.—*For week ending 30th January, 1889.*—Rain has fallen in nearly all districts, greatly improving the prospects of the *rabi* crops, but more is still needed. Poppy is doing well. Sugarcane being pressed. Markets well stocked. Prices steady. Condition of cattle satisfactory.

Punjab.—*For week ending 30th January, 1889.*—Rainfall good and general throughout the province; though no rain is reported from Rawalpindi and Shahpur, it is believed that rain has fallen there. Prices rising in Sialkot and Rawalpindi, unsettled in Delhi, and stationary elsewhere. *Rabi* sowings completed. Watering of crops in Lahore. More rain is wanted in Hissar, Umballa, and Mooltan. The crops have been generally improved by the recent rain, but those on unirrigated lands are reported to be slightly damaged by previous want of rain. Stock cattle are reported healthy. Pasturage or fodder sufficient, except in Hissar, Mooltan, Dera Ismail Khan, and in parts of Rawalpindi.

Central Provinces.—*For week ending 30th January, 1889.*—Slight rain in northern districts, but not sufficient to benefit winter crops which are below average in Nagpur and Chattisgarh, elsewhere they are favourable. Cattle in fair condition.

Burma.—*For week ending 26th January, 1889.*—A little rain has fallen in Tavoy. Prospects are favourable on the whole. There is scarcely any alteration in the price of paddy since last week.

Assam.—*For week ending 30th January, 1889.*—Weather warm at Dibrugarh, normal elsewhere. Slight rain in most districts. Reaping of winter rice finished; pulses and mustard are still being gathered and sugarcane being pressed. Sowing of early rice begun. Potatoes being sown in the Khasi Hills.

Mysore and Coorg.—*For week ending 30th January, 1889.*—No rain. Crops in good condition. Outturn of crops harvested generally favourable. Water-supply ample except in one taluk of the Mysore District. Prices slightly risen in the Tumkur District.

Coffee-picking nearly completed in Coorg.

Berar and Hyderabad.—*For week ending 30th January, 1889.*—Picking of cotton and harvesting of other *kharif* crops almost completed. *Rabi* crops are thriving. Prospects unchanged. Agricultural stock good. Fodder insufficient in some districts. Prices steady.

No rain during the week in Hyderabad *Rabi* crops thriving. Sowing of *tabi* nearly finished. Scarcity of fodder still felt. Prices stationary.

Central India.—*For week ending 30th January, 1889.*—Slight rain in Gwalior, Bundelkhund, Baghelkhund, and Goona. Weather cloudy with high wind at Indore. Crops in Goona damaged by hail and want of rain. Prices of food-grains rising in Neemuch.

Rajputana.—*For week ending 30th January, 1889.*—Slight rain at many places. Agricultural operations satisfactory. Standing crops thriving. Agricultural stock good. Pasturage or fodder sufficient except in Marwar, Kherwara, Meywar, and Dholpur. Prices rising in Meywar, steady elsewhere. Opium and cotton fair.

Nepal.—*For week ending 24th January, 1889.*—Slight rain. Weather fair. Prospects good.

E. C. BUCK,
Secretary to the Government of India.

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The Gazette of India.

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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor-General's Council assented to by the Governor-General:—
Nothing for Publication.

PART V.—Bills introduced into the Council of the Governor-General of India for making Laws and Regulations, or published under Rule 22:—
A Bill to amend the Law relating to Fraudulent Marks on Merchandise.

PART VI.—Abstract of the Proceedings of the Council of the Governor-General of India, assembled for the purpose of making Laws and Regulations:—
Metal Tokens Bill.
Measures of Length Bill.
Sea Customs Act, 1878, and Indian Tariff Act, 1882, Amendment Bill.
Ports Bill.
Madras Coroner's Bill.

SUPPLEMENT No. 6.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Calcutta, the 7th February, 1889.

No. 97.—ERRATUM.—In Home Department Notification, No. 510, dated 28th December, 1888, permitting Mr. H. G. Ross to resign Her Majesty's Bengal Civil Service, *for* 7th November, 1888, *read* 8th November, 1888, as the date from which the resignation took effect.

No. 100.—Mr. J. P. Hewett, Under-Secretary, Home Department, is granted privilege leave for one month, with effect from 6th February.

No. 101.—Mr. R. W. Carlyle, Under-Secretary to the Government of Bengal in the Judicial, Political and Appointment Departments, to officiate as Under-Secretary in the Home Department, during the absence of Mr. Hewett on privilege leave, or until further orders.

MEDICAL.

The 8th February, 1889.

No. 66.—Second grade Apothecary W. E. Hendricks, 5th Infantry, Hyderabad Contingent, officiated as Civil Surgeon, Akola, from the afternoon of the 22nd November, 1888, to the afternoon of the 2nd December, 1888.

ECCLESIASTICAL.

The 2nd February, 1889.

No. 36.—The Reverend T. F. Dale, a Junior Chaplain on the Bengal Ecclesiastical Establishment, to be a Senior Chaplain, with effect from the 10th January, 1889.

The 7th February, 1889.

No. 40.—The Right Reverend E. R. Johnson, D.D., Lord Bishop of Calcutta and Metropolitan in India and the Island of Ceylon, having returned from leave on medical certificate, and resumed charge of his office on the forenoon of the 14th January, 1889, the unexpired portion of the leave granted to His Lordship is hereby cancelled.

A. P. MACDONNELL,
Secretary to the Government of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATIONS.—FORESTS.

Calcutta, the 6th February, 1889.

No. 120 *F.*—Consequent on the retirement from the service of Mr. W. Jacob, Deputy Conservator of Forests, 1st grade, Central Provinces, the following promotions are made, with effect from the 31st December, 1888, and until further orders :—

Mr. A. E. Wild, Officiating Deputy Conservator, 1st grade, Punjab, is confirmed in that grade.

Mr. R. H. M. Ellis, Deputy Conservator, 2nd grade, Bengal, is appointed to officiate in the 1st grade of Deputy Conservators.

The 7th February, 1889.

No. 130 *F.*—The following permanent promotions are made in the Forest Department, consequent on the retirement from the service of Dr. W. Schlich, Inspector-General of Forests to the Government of India (on deputation in England), with effect from the 1st January, 1889 :—

Mr. B. Ribbentrop, Conservator, 2nd grade, and sub. *pro tem.* Inspector-General of Forests, is confirmed in the latter appointment.

Mr. G. Mann, sub. *pro tem.* Conservator, 2nd grade, Assam, is confirmed in that grade.

Mr. C. Bagshawe, Deputy Conservator, 2nd grade, and sub. *pro tem.* Conservator, 3rd grade, Central Circle, North-Western Provinces and Oudh, is confirmed in the latter appointment.

In notifying Dr. W. Schlich's retirement from the Forest Department, the Governor-General in Council desires to place on record an acknowledgment of Dr. Schlich's valuable and distinguished services both in organising the Forest Administration in Sind and Bengal, and in developing the Imperial Department as Inspector-General of Forests.

Dr. Schlich's labours to perfect the technical education of the Forest Staff deserve special notice. To him is to a great extent due the credit of having established on a satisfactory and practical basis the School at Dehra for the instruction of the Executive Forest Staff, and to a still greater extent that of having organised the Forest Branch of the College at Cooper's Hill for the education of the Controlling Staff. It is a satisfaction to the Government of India to know that Dr. Schlich's retirement does not sever all connection between him and this country, and that, as Principal Professor of Forestry in Cooper's Hill College, he will still continue to exercise a useful influence over the Forest Departments of India.

E. C. BUCK,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 4th February, 1889.

No. 508-*I.*—In exercise of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act, 1879, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to apply to the Hyderabad Assigned Districts the provisions of the Indian Majority Act, 1875, subject to the following modifications, namely :—

For section 1, read "This Act may be called the Majority Act, 1889. It extends to the Hyderabad Assigned Districts, except so far as regards subjects of Her Majesty, and it shall come into force at once."

In section 2, clause (*b*), for the words "Her Majesty's subjects in India," read "persons in the Hyderabad Assigned Districts."

In section 3, omit the words "and every minor under the jurisdiction of any Court of Wards," and after the words and figures "(Act No. X of 1865)," read "as applied to the Hyderabad Assigned Districts."

For the words "British India" or "British Indian domicile" wherever they occur, read "the Hyderabad Assigned Districts" or "domicile in the Hyderabad Assigned Districts," respectively.

No. 510-*I.*—In exercise of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act, 1879, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to apply to the Cantonment of Secunderabad the provisions of the Indian Majority Act, 1875, subject to the following modifications, namely :—

For section 1, read "This Act may be called the Majority Act, 1889. It extends to the Cantonment of Secunderabad, except so far as regards subjects of Her Majesty, and it shall come into force at once."

In section 2, clause (*b*), for the words "Her Majesty's subjects in India," read "persons in the Cantonment of Secunderabad."

In section 3, omit the words "and every minor under the jurisdiction of any Court of Wards," and after the words and figures "(Act No. X of 1865)," read "as applied to the Cantonment of Secunderabad."

For the words "British India" or "British Indian domicile" wherever they occur, read "the Cantonment of Secunderabad" or "domicile in the Cantonment of Secunderabad" respectively.

The 5th February, 1889.

No. 218-*G.*—Maulavi Muhammad Nizam-ud-din Hasan Khan, Assistant Commissioner of the 3rd class, and Officiating Assistant Commissioner of the 2nd class, in the Hyderabad Assigned Districts, is appointed to be Judicial Assistant Commissioner, Ajmere, with effect from the date of assuming charge, *vice* Rai Bahadur Pandit Bhag Ram, transferred to foreign service.

The 8th February, 1889.

No. 233-*G.*—Mr. G. R. Irwin, Officiating Junior Under-Secretary to the Government of India in the Foreign Department, is granted privilege

leave for two months and twelve days, with effect from the 6th February, 1889.

No. 236-*G*.—Mr F. L. Petre, Assistant Commissioner of the 1st grade in the North-Western Provinces and Oudh, is appointed, on return from furlough, to officiate as Junior Under-Secretary to the Government of India in the Foreign Department, with effect from the 6th February, 1889, and during the absence on privilege leave of Mr. G. R. Irwin, or until further orders.

H. M. DURAND,
Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

Calcutta, the 6th February, 1889.

No. 701.

ORDER—By the Government of India, Department of Finance and Commerce.

Read—

Despatch from Her Majesty's Secretary of State for India, No. 6, dated the 10th January, 1889.

Ordered, that copies of this Despatch be forwarded to the Military and Public Works Departments, and to the Comptroller and Auditor General for information.

Ordered also, that this Despatch be published in the *Gazette of India* for general information.

FINANCIAL. INDIA OFFICE,
No. 6. *London, the 10th January, 1889.*

To His Excellency the Most Honourable the Governor-General of India in Council.

Official rate of exchange, 1889-90.

MY LORD MARQUIS,—I have to inform you that the rate of exchange for the adjustment of financial transactions between the British and Indian Governments for the year 1889-90 has been fixed, with the concurrence of the Lords Commissioners of Her Majesty's Treasury, at one shilling and fourpence halfpenny (1*s*. 4½*d*.) the rupee, and I request that you will give the necessary instructions for the due observance of this rate in respect of all transactions to which it is applicable.

I have, &c.,
(Sd.) CROSS.

The 8th February, 1889.

No. 731.

ORDER—By the Government of India, Department of Finance and Commerce.

Read—

The following letter dated the 7th December, 1888, from the Foreign Office, to the Under-Secretary of State for India, relating to the convention between Great Britain and Siam, for regulating the traffic in spirituous liquors:—

FOREIGN OFFICE,
December 7th, 1888.

SIR,—With reference to previous correspondence relative to the Siamese spirit convention, I am directed by the Marquis of Salisbury to inform you that the Siamese Minister for Foreign Affairs has informed Her Majesty's Chargé d'Affaires at Bangkok of the intention of his Government to put the convention in force on the 1st April next.

I am to request you to move Viscount Cross to cause this information to be communicated to any of the authorities under his jurisdiction whom the fact may concern.

(Sd). P. W. CURRIE.

To the Under-Secretary of State,
India Office.

Ordered, that the letter be published in the *Gazette of India* for general information, in continuation of the Notifications No. 1243, dated 1st June, 1883, publishing a copy of the convention, and No. 3819, dated the 6th October, 1884.

Ordered also, that a copy be sent to the Chief Commissioner, Burma, for information.

LEAVE AND APPOINTMENTS.

The 8th February, 1889.

No. 727.—Mr. G. D. Pudumjee, Assistant Accountant General, Bombay, is granted privilege leave for three months from 1st March, 1889, or such subsequent date as he may avail himself of it.

No. 754.—Mr. E. Lawrence, C.S., is appointed substantively to be Enrolled Officer, class IV, *vice* Mr C. J. Weir, whose services have been permanently replaced at the disposal of the Government of Madras, with effect from the 13th October, 1888, the date on which Mr. Lawrence joined the Financial Department.

LEAVE AND LEAVE ALLOWANCES.

The 8th February, 1889.

No. 738.

CIVIL LEAVE CODE,

SECTION 1.

Rule 1.

Page 144.

Add a note:—

[NOTE.—If the health of an officer, who is serving under an agreement which does not give a title to leave until the expiry of a fixed period, fails during that period, his engagement should be terminated, unless—

(1) he has exhibited such special ability that it is desirable on public grounds to retain him even at the cost of the difference between a leave allowance and any passage money, &c., due under his agreement; and

(2) it is certified that he will in all probability be able to return to duty at or before the end of six months.

In cases in which the engagement is not terminated, leave may be granted for a period not exceeding six months and on allowances not exceeding half pay.]

E. J. SINKINSON,
Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 8th February, 1889.

APPOINTMENTS.

STAFF CORPS.

No. 113.—Lieutenant Harold Stephen Fox-Strangways, East Lancashire Regiment, Squadron Officer, Queen's Own Corps of Guides, Punjab Frontier Force, having completed eighteen months' probationary service, is admitted to the Bengal Staff Corps from the 11th July, 1887, subject to confirmation by the Secretary of State for India.

FURLOUGH AND LEAVE.

No. 114.—The undermentioned officers are granted furlough or leave out of India :—

Colonel W. C. Anderson, C.B., Bengal S. C. 3rd Punjab Cavalry, Punjab Frontier Force, (p. a.) for six months, under the leave rules for the Staff Corps. Pension service—34th year commenced 3rd January, 1889.

Colonel R. M. Clifford, Bengal S. C., 2nd Bengal Cavalry, (p. a.) for one year, under the leave rules for the Staff Corps. Pension service—31st year commenced 24th September, 1888.

Captain S. F. Biddulph, Bengal S. C., 19th Bengal Lancers, (p. a.) for one year, under the leave rules for the Staff Corps. Pension service—12th year commenced 5th September, 1888.

Lieutenant C. E. Johnson, Bengal S. C., 36th Bengal Infantry, (p. a.) for one year, under the leave rules for the Staff Corps. Pension service—9th year commenced 22nd January, 1889.

Lieutenant J. T. Evatt, Bengal S. C., 2nd Battalion, 3rd Gurkha Regiment, (p. a.) for one year, under the leave rules for the Staff Corps. Pension service—8th year commenced 23rd April, 1888.

Lieutenant H. I. E. Palmer, Bengal S. C., 5th Punjab Cavalry, Punjab Frontier Force, (m. c.) for one year, under the leave rules for the Staff Corps. Pension service—6th year commenced 5th December, 1888.

No. 115.—The undermentioned officers have been granted extensions of furlough or leave by the Secretary of State for India :—

Major C. E. Gubbins, Bengal S. C., (m. c.) for six months, (the last four months being without pay).

Lieutenant A. B. Mayne, Bengal S. C., (p. a.) for eighteen days.

No. 116.—The undermentioned officers have been permitted to reside out of India :—

Colonel T. W. Rutherfurd, Bengal S. C.

Colonel H. W. Gordon, Bengal S. C., under clause 37(a), India Army Circulars, 1887.

PROMOTIONS.

No. 117.—The following promotions are made, subject to Her Majesty's approval :—

To be Colonels in the Army.

Major and Brevet Lieutenant-Colonel James Kelly, Madras Unattached List—28th September, 1888.

BENGAL STAFF CORPS.

Lieutenant-Colonel Charles Harley Bridges—4th February, 1889.

To be Majors.

Dated 4th February, 1889.

Captain John Fraser Dingwall Fordyce.

Captain and Brevet-Major Charles Edgeworth Gubbins.

Captain John Edward Barr.

Dated 6th February, 1889.

Captain Henry St. Patrick Maxwell.

NATIVE ARMY.

No. 118.—*2nd Bengal Cavalry*—

Jemadar Hira Singh to be Ressaidar, and Dafadar Hasan Razá Khan to be Jemadar, *vice* Fahmi Khan, invalided, with effect from the 18th September, 1888.

No. 119.—*13th Bengal Cavalry*—

Jemadar Ghulám Razá Khan to be Ressaidar, and Kot-Dafadar Amír Khan to be Jemadar, *vice* Akbar Khan, invalided ;

Dafadar Muhammad Hayát Khan, from the 18th Bengal Cavalry, to be Jemadar, *vice* Haidar Shah, invalided,—

With effect from the 21st October, 1888.

PUNJAB FRONTIER FORCE.

No. 120.—*3rd Sikh Infantry*—

Jemadar Khan Wali to be Subadar, and Havildar Atlai Khan to be Jemadar, *vice* Mirza Khan, deceased, with effect from the 8th October, 1888.

RETIREMENTS.

No. 121.—Lieutenant-Colonel Eric Colvin Sutherland Jackson, General List Infantry, is permitted to retire from the service with effect from the 1st March, 1889, subject to Her Majesty's approval.

No. 122.—Deputy Surgeon-General Alfred Eteson, M.D., has been permitted to retire from the service, with effect from the 13th January, 1889, subject to Her Majesty's approval.

REWARDS.

ORDER OF MERIT.

No. 123.—The Governor-General in Council is pleased to admit the undermentioned native officers, non-commissioned officers and sepoys of the Khaibar Rifles to the 3rd class of the Order of Merit :—

SUBADAR-MAJOR MIR AKBAR KHAN.—For conspicuous gallantry on the following occasions :—

1. On the 8th October, 1888, at the attack on Abu village, Black Mountain, in having single-handed charged five or six of the enemy, and saved the life of a wounded sepoy.

2. On the 24th October, 1888, at the attack on the village of Ghori, when he was the first man to enter the village under a heavy fire.

3. On the 1st November, 1888, at the capture of the Ghoraphor Pass, when he led the right attack and displayed great personal bravery.

4. On the 3rd November, 1888, at the attack on Pokal, when he led his men over difficult ground under a heavy fire, and cleared the enemy from the left flank, inflicting on them heavy loss.

5. On the same occasion, in having carried a wounded sepoy to a place of safety under a heavy fire during an attack on the rear guard, when returning from Pokal.

6. On the 4th November, 1888, in having with thirty of his men dislodged a large body of the enemy who were occupying the summit of the Chel Mountain.

JEMADAR MUHAMMAD GHALLI (MADGALLI).—For conspicuous gallantry on the following occasions :—

1. On the 10th October, 1888, at the attack on Khund, Black Mountain, Hazara, when he led the attack and was the first man to enter the village.

2. On the 12th October, 1888, in having with four sepoys driven thirty or forty of the enemy out of a village near Betban.

3. On the 15th October, 1888, in having, near the village of Mer Khanai, when in command of a flanking party, during the return march from Kunhar, rushed forward with a few of his men and repulsed a party of the enemy who had opened fire from the heights.

4. On the 28th October, 1888, in the vicinity of Thakot, in having with a piquet dislodged the enemy from a *sangar*, killing several of their number.

5. On the 1st November, 1888, in having, at the capture of the Ghoraphor Pass, been conspicuously to the front in storming the heights under a heavy fire.

6. On the 3rd November, 1888, in having, when returning from Pokal, during a series of most determined attacks on the rear guard, been the last to leave his position, on each occasion allowing the enemy to come to close quarters, and thus securing the retirement of his men.

NAICK HABIB.—For conspicuous gallantry on the 28th October, 1888, in the vicinity of Thakot, Black Mountain, Hazara, in having with three sepoys captured a *sangar* occupied by the enemy.

SEPOY AKHTAR SHAH.—For conspicuous gallantry on the 8th October, 1888, in having, in the attack on the Abu village, been the first man to reach the village under a heavy fire. On this occasion he was severely wounded.

No. 29, SEPOY MIR ABBAS, AND No. 583, SEPOY AJAR DIN.—For conspicuous gallantry on the 1st November, 1888, in having, at the storming of the Ghoraphor Pass, Black Mountain, Hazara, been the first of the Khaibar Rifles to reach the crest.

VOLUNTEER CORPS.

APPOINTMENTS.

No. 124.—*3rd Punjab (North-Western Railway) Volunteer Rifle Corps*—

Mr. Frederick Robert Upcott to be Captain, *vice* Rutherford, promoted.

Mr. Henry Harvey Buckland to be Captain, *vice* Anthony, become supernumerary.

Mr. Charles Law Biscoe to be Second Lieutenant, *vice* Clark, promoted.

Mr. Leonard Charles Dixon Bean to be Second Lieutenant, *vice* Ivens, promoted.

Messrs. John Henry Murray, Philip Gordon Murray and Richard Dalley to be Second Lieutenants, to complete the establishment.

PROMOTIONS.

No. 125.—*3rd Punjab (North-Western Railway) Volunteer Rifle Corps*—

Lieutenant Adam Clark to be Captain *vice* Winmill, become supernumerary.

Lieutenant Fletcher James Ivens to be Captain, *vice* Jameson, become supernumerary.

E. H. H. COLLEN,
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 8th February, 1889.

Under Clause 25 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that report of the death of the undermentioned Commissioned officer, on the date specified, was received in the Military Department between the 2nd and the 8th February, 1889 :—

Corps.	Rank and Name.	Date of Decease.	Place of Decease.	Testate or Intestate.	Remarks.
2nd Battalion, Leicestershire Regiment.	Lieutenant J. H. F. Balmain.	14th Jan., 1889	Myingyan, Upper Burma.		

E. H. H. COLLEN,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 2nd February, 1889.

No. 33.—The services of Mr. W. K. Stent, Executive Engineer, 2nd grade, State Railways, on his return from furlough, are placed at the disposal of the Government of Madras.

The 7th February, 1889.

No. 34.—Mr. W. K. Stent, Executive Engineer, 2nd grade, State Railways, has been granted by Her Majesty's Secretary of State for India fourteen days' furlough, in extension of that granted him in Director General of Railways' Notification, No. 2, dated the 6th January, 1888.

The 8th February, 1889.

No. 35.—With reference to Foreign Department Notification, No. 177-G., dated the 31st January, 1889, the services of Mr. F. Wolley-Dod, Executive Engineer, 3rd grade, sub. *pro tem.*, State Railways, are replaced at the disposal of the Director General of Railways.

No. 36.—CORRIGENDUM.—In Public Works Department Notification, No. 377, dated the 21st December, 1888, placing the services of Mr. B. K. Finnimore, Executive Engineer, at the disposal of the Foreign Department, *for* the words "afternoon of the 17th October, 1888," *read* "forenoon of the 3rd October, 1888."

No. 37.—Mr. W. F. Heath, Executive Engineer, 2nd grade, North-Western Provinces and Oudh, temporarily employed in Hyderabad, is granted special leave from the 15th February to the 20th September, 1889, inclusive, under the terms of Public Works Department letters Nos. 1940-41-G. of 3rd October, 1887.

R. C. B. PEMBERTON, *Colonel, R.E.*,
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 9, 1889.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 13th October, 1888.

From the 17th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 10th November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Revised rates from 1st January, 1887.

	Per annum. R	a.	p.
Subscription for *Gazette* and Supplement	15	0	0
Postage	5	8	0
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Subscription for Supplement only	5	0	0
Postage	3	0	0
Subscription for Supplement and Part VI	6	0	0
Postage	3	0	0
For a single copy of the *Gazette* and Supplement	0	8	0
For a single copy of Parts I, II, and III, or IV, V, and VI, or Supplement	0	4	0
Postage on single copies varies according to weight.			

By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,
Publisher, Gazette of India.

AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONR, BRITISH BALUCHISTAN, P. W. D.

NOTIFICATION.

Quetta, the 2nd February, 1889.

No. 2.—Mr. C. W. E. Cooper, Supervisor, 2nd grade, is appointed to hold charge of the Frontier Road Division, as a temporary arrangement, in addition to his own duties, with effect from the afternoon of the 18th January, 1889.

A. C. BIGG-WITHER,
Joint Secy. to Agent to the Govr.-Genl., & Chief Commr., British Baluchistan, P. W. D.

COMMISSIONER OF AJMERE-MERWARA.

Catalogue of Books and Periodicals published in Ajmere-Merwara and registered under Act XXV of 1867 during the quarters ending 30th September and 31st December, 1888.

Serial.	Register No.	Date of registration.	Title of the book and contents of the title page.	Language in which the book is written.	Name of the author, translator, or editor, of the book or any part thereof.	Subject of the book.	Place of printing and place of publication.	Name or firm of the printer and name or firm of the publisher.	Date of issue from the press or of publication.	Number of sheets or leaves or pages.	Size.	First, second, or other number of edition.	Number of copies of which the edition consists.	Whether the book is printed or lithographed.	Place at which the book is sold to the public.	Name and residence of the proprietor of the cypyright.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1	4	10th July, 1888.	Guldasta Dagh.	Urdu.	Madho Pershad.	Love Poems.	Ajmere.	Madho Pershad.	1st July, 1888.	20 pages.	8vo.	First edition.	200.	Lithographed.	1 Rupee per annum.		
2	5	30th August, 1888.	Guldasta Dagh.	Urdu.	Madho Pershad.	Love Poems.	Ajmere.	Madho Pershad.	8th August, 1888.	17 pages.	8vo.	First edition.	200.	Lithographed.	1 Rupee per annum.		

G. H. TREVOR,
Commissioner, Ajmere-Merwara.

AJMERE COMMISSIONERSHIP,
The 29th January, 1889.

Statement of the Affairs of the Bank of Bengal for the week ending 4th February, 1889.

LIABILITIES.				R	a.	p.
Capital paid-up				2,00,00,000	0	0
Reserve Fund				54,49,628	15	0
Public Deposits at Head Office	R 75,05,724	a. 4	p. 10	1,72,80,153	1	6
Public Deposits at Branches	97,74,428	12	8			
Other Deposits at Head Office and Branches				3,31,32,487	4	11
Bank Post Bills, &c.				4,13,358	0	3
Sundries				6,33,062	0	3
RUPEES				7,69,08,689	5	11

ASSETS.				R	a.	p.
Government Securities				11,06,417	0	0
Other authorised Investments				70,09,504	0	0
Loans on Government and other authorised Securities				1,60,14,741	13	0
Accounts of Credit on Government and other authorised Securities				85,79,950	12	0
Bills discounted and purchased				2,39,74,516	7	2
Balances with other Banks				7,63,276	14	0
Bullion				17,499	6	9
Dead Stock				11,12,026	15	10
Stamps				11,963	13	0
Sundries				1,77,474	7	3
				5,87,72,371	9	0
Cash and Currency Notes at Head Office	R 54,38,041	a. 12	p. 0	1,81,36,317	12	11
Cash and Currency Notes at Branches	1,26,98,276	0	11			
RUPEES				7,69,08,689	5	11

By Order of the Directors,
W. D. CRUICKSHANK,
Secretary & Treasurer.

R. L. BISS,
Chief Accountant.

BANK OF BENGAL,
Calcutta, the 7th February, 1889.

Rate for Demand Loans 11 per cent.
Percentage 35·2.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 31st January, 1889.

PARTICULARS.	3½ per cent. Transfer Loan of 1853-54.	4 per cent. Loans							4½ per cent. Loans				Transfer Loan of 1879, Seven Shillings per cent. Portion.	5 per cent. Loan of 1856-57.	GRAND TOTAL.
		Of 1832-33.	Of 1835-36.	Of 1842-43.	Of 1854-55.	Transfer of 1865.	Reduced 4 per cent Loan of 1879.	TOTAL.	Of 1870.	Of 1878.	Transfer Loan of 1879, 4½ per cent. Portion.	TOTAL.			
Balance of 15th January, 1889 .	54,700	11,52,320	26,59,200	2,50,03,900	88,04,000	3,91,87,100	2,10,74,500	9,78,81,020	26,23,700	74,31,300	10,95,00,900	11,95,55,900	1,33,800	32,200	21,76,57,620
Add—															
Amount enfaced at Madras between 16th and 31st January, 1889 .	...	...	...	...	...	2,000	4,000	6,000	...	10,000	1,05,000	1,15,000	...	...	1,21,000
Amount enfaced at Bombay between 16th and 31st January, 1889 . .	...	...	...	2,11,500	...	1,94,500	...	4,06,000	...	...	6,000	6,000	...	...	4,12,000
Amount enfaced at Calcutta between 16th and 31st January, 1889 . .	...	...	...	5,500	10,000	2,71,500	...	2,87,000	...	...	63,000	63,000	...	...	3,50,000
	54,700	11,52,320	26,59,200	2,52,20,900	88,14,000	3,96,55,100	2,10,78,500	9,85,80,020	26,23,700	74,41,300	10,96,74,900	11,97,39,900	1,33,800	32,200	21,85,40,620
Deduct—															
Amount written off in the London Registers . .	...	...	...	2,19,200	9,000	1,41,500	10,000	3,79,700	...	...	20,000	20,000	...	...	3,99,700
Balance on 31st January, 1889	54,700	11,52,320	26,59,200	2,50,01,700	88,05,000	3,95,13,600	2,10,68,500	9,82,00,320	26,23,700	74,41,300	10,96,54,900	11,97,19,900	1,33,800	32,200	21,81,40,920

NOTE.—From 9th June, 1887, to 30th Nov., 1888, enfaced from India 5,982 lakhs, re-transferred from London 5,168 lakhs.

„ 1st Dec., 1888, to 15th Dec.	„	„	„	5 „	„	„	9 „
„ 16th „ „ to 31st „	„	„	„	2 „	„	„	4 „
„ 1st Jan., 1889, to 15th Jan., 1889	„	„		12 „	„	„	4 „
„ 16th „ „ to 31st „	„	„	„	9 „	„	„	4 „
				6,010 lakhs.			5,189 lakhs.
				5,189 „			
Balance against India				821 lakhs.			

PUBLIC DEBT OFFICE,
BANK OF BENGAL,
Calcutta, 1st February, 1889.

W. D. CRUICKSHANK,
Secretary and Treasurer.

Statement of Silver Balance in the Calcutta Mint for the week ending 6th February, 1889.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 30th January, 1889 . .	6,73,830	
Value of Government silver in the Mint on the same date . .	11,40,950	18,14,780
ADD—		
Silver received by the Mint during the week on account of the Currency Department	100	
Ditto ditto Government	5,00,619	5,00,719
		23,15,499
DEDUCT—		
New coin paid to Reserve Treasury during the week	2,10,000	
Petty items issued for miscellaneous purposes . . .	334	2,10,334
Balance on the evening of the 6th February, 1889 . .		21,05,165
The Balance comprises—		
Silver held on account of the Currency Department .	5,74,942	
Ditto ditto Government	15,30,223	21,05,165
There is in addition awaiting assay—		
Bullion belonging to Private Individuals . . .	...	
Ditto ditto Government	...	...

R. V. RIDDELL, *Lieut.-Colonel, R.E.,*
Master of the Mint.

CALCUTTA MINT,
The 7th February, 1889.

Report of a Deserter from the 4th Battery, 1st Brigade, Lancashire Division, Royal Artillery, dated at Rangoon, this 29th day of January, 1889.

Number, Rank, and Name,—No. 19755, Gunner Hugh Wood.
Age,—33 years 3 months.
Size,—5 feet 10 inches.
Colour of—
Complexion, fresh; Hair brown; Eyes, hazel.
Date of Desertion,—22nd January, 1889.
Place of Desertion,—Rangoon.
Date of Enlistment,—18th December, 1878.
At what place Enlisted,—Gosport.
Parish and County in which Born,—Neverstoke, near Gosport, Hants.
Marks,—*Nil.*
Trade,—Blacksmith.
Coat or Jacket,—Regimental.
Waistcoat,—*Nil.*
Breeches or Trowsers,—Trowsers.
REMARKS,—
Under 11 years' service.

H. G. F. SIDDONS, *Major, R.A.,*
Comdg. 4th Batty., 1st Bde., Lancashire Divn., R.A.

RESIDENT IN MYSORE.

NOTIFICATIONS.

Bangalore, the 1st February, 1889.

No. 355—3838.—With reference to his Notification, No. 4194—3838, dated the 13th December, 1888, the Resident in Mysore is pleased to appoint Mr. Edward Pereira Chairman of the Bench of Special Magistrates for the Civil and Military Station of Bangalore, *vice* Mr. R. P. Campbell, resigned, with effect from the 31st January, 1889.

No. 357—3838.—With reference to his Notification, No. 4193—3838, dated the 13th December, 1888, the Resident in Mysore is pleased to appoint Mr. Edward Pereira to be a Special (Honorary) Magistrate for the Civil and Military Station of Bangalore, *vice* Mr. R. P. Campbell, resigned, with effect from the 31st January, 1889.

By Order,
E. G. COLVIN,
Assistant to the Resident.

TENDERS—STATIONERY OFFICE.

Sealed tenders for the supply of the undermentioned articles of Indian manufacture during the official year 1889-90, subject to the conditions appended, will be received by the Superintendent of Stationery, Calcutta, No. 4, Church Lane, up to 11th March, 1889:—

Carba cloth	2,000 Pieces.
Leather, sheep, uncoloured . .	75,000 ,,
Leather, sheep, coloured .	3,000 Pieces.
Wax-cloth in pieces of 5 yards × 1 yard	13,000 ,,
Gum Arabic	60 Maunds.
Ink, blue-black, powder, in bundles, yielding a quart bottle of fluid	49,000 Bundles.
Ink, black, fluid	12,000 Quarts.
Ink, black condensed, in stone bottles, yielding a quart of fluid	200 Bottles.
Ink, blue-black, condensed, in stone bottles, yielding a quart of fluid	300 ,,
Ink, black, registration . .	2,000 Quarts.
Ink, red	1,000 ,,
Ink, black, copying . . .	1,000 ,,
Ink, black, printing . . .	1,000 lbs.
Ink, red	200 ,,
Ink-glasses, with pewter tops .	6,000 No.
Inkstands, wooden, double . .	2,000 ,,
Paper-weights, lead, weighing 12 oz. each	5,000 ,,
Paste-boards, royal, white .	127,000 Pieces.
Paste-boards, royal, one side white	13,000 ,,
Sealing-wax, red, 30 sticks to a seer	70 Maunds.
Thread, silk, in skeins of one tolah each	5 ,,
Thread, cotton, in skeins of one tolah each	25 ,,
Twine, hemp	15 ,,
Twine, jute	20 ,,
Packing cases	8,500 Boxes.

1. Tenders should be submitted in the form to be obtained from this office and superscribed "Tenders for (name of article)," and should be accompanied by a deposit of 5 per cent. on the value of tender.

2. Samples of articles to be supplied should be produced with tenders, such samples being distinctly marked with the name of the tenderer and rate offered.

3. Every successful competitor will have to pay a security of 5 per cent. on the value of the articles for which tender is accepted, and to sign a contract bond (a form of which can be seen at the Office) within fifteen days from the date of his being informed by this Office of the acceptance of his tender. In case of failure to execute the bond, the deposit of 5 per cent. delivered with the tender will be forfeited and credited to Government and his tender considered as cancelled.

4. The necessary stamp duty on the contract bond should also be paid by the contractor.

5. The quantities mentioned in the above schedule are only probable quantities, but the actual quantities required will be mentioned in the orders of this Office, given from time to time agreeably to which only the contractors should supply articles.

6. The Superintendent of Stationery reserves to himself the right of rejecting any tender without assigning any reason for so doing.

F. C. BARNES,
Supdt. of Stationery.

GOVERNMENT STATIONERY OFFICE,
The 23rd January, 1889.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 27th January, 1889.

With effect from the 1st April, 1889, the sender of a value-payable article will be required to sign a certificate to the effect that the article is sent in execution of a *bonâ fide* order; and in the case of a value-payable unregistered packet, the sender will, in addition to signing the certificate referred to above, be required to prepay the usual money order commission on the amount specified for recovery from the addressee, by affixing postage stamps of the value of the commission to the form filled up by him.

2. In lieu of the forms at present filled up by the senders of value-payable articles, two revised forms will be substituted from the 1st April, 1889—one for use with all value-payable articles other than value-payable unregistered book packets, and the other for use with value-payable unregistered book packets. Each form will contain the certificate to be signed by the sender, and space is provided in the form for use with value-payable unregistered packets for the postage stamps to be affixed in payment of commission.

3. In case a value-payable unregistered packet is refused by the addressee or returned as unclaimed to the sender no refund of the commission prepaid will be granted.

The 1st February, 1889.

ACCELERATED MAIL SERVICE FROM CALCUTTA TO BOMBAY.

A special train will be run experimentally for eight weeks from Howrah to Bombay, starting from Howrah on Wednesdays at 8 P.M., and reaching Bombay on Fridays at 3 P.M., in connection with the homeward Peninsular and Oriental Steam Navigation Company's contract steamers.

The first train will leave Howrah on Wednesday, the 20th February, 1889.

Fully prepaid foreign letters, and fully prepaid foreign printed papers* only (not post cards, legal and commercial documents, samples or any other articles), may be posted for despatch by this special train. On each *letter* a special fee *1½ anna per ½ ounce* will be levied in addition to the ordinary foreign postage rate, and on each packet of *printed papers* a special fee of *½ anna per 2 ounces* (or *½ anna per 4 ounces* for each newspaper) will likewise be levied.

* Including newspapers and books.

The rates of postage for the principal places concerned are shown below :—

COUNTRIES, &c.	LETTERS. Each letter per ½ ounce. By ordinary train.	LETTERS. Each letter per ½ ounce. By special train.	PRINTED PAPERS, INCLUDING BOOKS, &c. Each Newspaper per 4 ounces. By ordinary train.	PRINTED PAPERS, INCLUDING BOOKS, &c. Each Newspaper per 4 ounces. By special train.	PRINTED PAPERS, INCLUDING BOOKS, &c. Each packet per 2 ounces. By ordinary train.	PRINTED PAPERS, INCLUDING BOOKS, &c. Each packet per 2 ounces. By special train.
	As.	As.	As.	As.	As.	As.
United Kingdom						
Served through the United Kingdom. United States of America, Canada, West Indies and Union places.	4	6	1½	2	1½	2
Continental Europe, Aden, Zanzibar, Mauritius, Egypt, Malta, Gibraltar, also United States of America and Canada, when served *viâ* Italy	3	4½	1	1½	1	1½
Cape of Good Hope and Natal, *viâ* Brindisi	9	10½	2	2½	2	2½
Cape of Good Hope and Natal, *viâ* Aden	8	9½	1	1½	1	1½

These special rates will in no way affect or apply to foreign correspondence transmitted by the regular mail leaving Howrah on Tuesday evenings.

Letters and printed papers (including newspapers, books, &c.) intended to be conveyed by the special train, must be fully prepaid with the ordinary foreign postage, as well as with the special fee, otherwise they will be detained until the departure of the next week's regular mail.

Postal notices will be circulated in the stations concerned, notifying to the public the day and hour when letters should be posted for despatch by the special train.

P. SHERIDAN,
Depy. Dir. Genl. of the Post Office of India.

Unclaimed Letters held in the Calcutta General Post Office on the 5th February, 1889.

Deschause, H.
Gerrie, George.
Koudemberk, J.
Nachman, Josef.
Taylor, G. Duclat.

Letters marked "Care of Post Office."

Abbott, C. A.
Ainsley, Mrs. M.
Allan, Miss.
Allan, W.
Anderson, Col. W. C.
Anderson, Mr.
Angus, E.
Appleby, Arthur.
Atkinson. D.
Atkinson, Mrs. A. A. E.
Bartlett, Charles.
Barton, E. M. G.
Behn, Edward.
Benso, Gio Vani.
Benson, Mrs. M.
Berrill, C. D.
Braunstein, John.
Brown, Miss McB.
Buckler, J. R.
Burbidge, H. J.
Chirkas, Mrs. L.
Coid, C.
Cooper, W.
Count St. Hensler de Ryebach.
Courage, R.
Cox, E. T.
Cramer, C. H.
Crowder, James.
Daly, R.
DeBasterot, Count.
DeLauriston, Madame G.
DeMello, Jose.
Deverell, G.
Ducasse, Mrs. A. B.
Earl of Scarborough.
Eglinton, C. A.
Elderton, Mrs.
Exner, Franz.
Feldstein, J.
Fenton, E. A.
Ferreh, Monsieur.
Floyd, Mrs. E. M.
Ford, Miss Maggie.
Frazer, Mr.
Frewen, M.
Furrows, Geo S.
Gapper, J. H. B.
Gavine, Mrs.
Godfrey, G. B.
Goldenberg, S.
Greenfield, Mrs. A.
Greinstein, B.
"Gumpat."
Haines, H. H.
Hamilton, Allan.
Handcock, Major R. G.
Harvey, W. G. L.
Heape, W.
Heitel, Adolf.
Hitchcock, Mrs. G. M.
Hodson, V. F.
Hough, T F.
Huntley, H.
Inman, Capt. C.
Jackson, T.
Jardine, Mrs.
Jeffery, J. E.
Jones, Capt. Edward.
Kelly, A. R.
Kelly, George.
Laubat, C.
Latham, Mrs. Z. Z.
Legons, E. A.
Linkert, R. H.
Macdonald, W.
MacLeod, A.
MacMillan, R. G.
Martin, C.
Master, Hon. C. G.
Mathews, Miss.
Matisson, Monsieur.
Maurice, A. L.
Meugel, G.
Meurer, E. A.
Mitchell, James.
Molyneux, H. H.
Montgomery, R. T.
Murick, M.
O'Hanlan, J.
O'Shea, F. B.
Peers, Mr.
Pietsch, W.
Poxton, E. O.
Rainford, B.
Reade, G. S.
Reich, Thomas.
Revillior. G.
Robiliart, L.
Robinson, J.
Roby, H. J.
Rodgers, J.
Romilly, C. E.
Simons, H. M.
Spencer, F. H.
Sykes, A. F.
Symus, R. C. M.
Thiery, G.
Troup, W.
Ward, A. T.
Warren, J. T.
Watson, J.
Wilkers, Mrs. G. F.
Wilson, Bishop.
Wittenbaker, J.
Zillessen, H.

Registered Letters.

Boylow, Miss H. M.
Courage, R.
Daly, R.
Haldsworth, C. H.
Herern, Elias.
McLennan, R.
Ross, Depy. Surgeon-General J.
Vincent, J.
Young, J. L.

Unclaimed Letters held in the Barrackpore Post Office on the 4th February, 1889.

Atkinson, Lieut. C.
Beecham, J., Sergt.
Christie, R.
Connelly, Joseph.
Corbett, Surgeon-Major dela Cour.
Glynn, R.
Kemball, Captain G. V.
Martindell, A. V.
Moreno, W.
Pereira, Mrs. L.
Rendall, A. W.
Robins, J.
Smyth, G. H.

E. HUTTON,

Presidency Postmaster, Calcutta.

The 9th February, 1889.

SEA AND FOREIGN MAILS.

Mails for	Date of closing at Calcutta.	Route by which despatched.
	1889.	
Egypt, Europe, America, Cape Colonies, through United Kingdom.	12th Feb.	*Viâ* Bombay.
Ditto (Book Post and Pattern Packets) . . .	11th ,,	Ditto.
Mauritius, Mayotte, Nossi Be and Réunion	12th ,,	Ditto.
Zanzibar, Mozambique, Delagoa Bay, Natal, and Cape Colonies	12th ,,	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Bankok (Siam), Philippine Islands, China and Japan . . .	11th ,,	Per P. & O. Str. from Bombay.
Australia, New Zealand and Tasmania	11th ,,	Ditto.
Madras, Pondicherry, Ceylon, Batavia, Singapore, and China.	21st ,,	Per French Str. *Tibre.*
Straits and Hong-Kong . .	14th ,,	Per Steamer *A. Apcar.*
Rangoon and Moulmein . .	13th ,,	Per Steamer *Nuddea.*
Akyab, Kyaukpyu, Sandoway, and Rangoon	13th ,,	Per Steamer *Euphrates.*
Port Blair and Camorta . .	14th ,,	Per Steamer *Maharani.*
Rangoon and Moulmein . .	15th ,,	Per Steamer *Simla.*

N.B.—On ordinary days the letter-box will close at 7 P.M. precisely; after which hour inland letters and papers, fully prepaid and bearing an extra postage stamp of half anna, and foreign letters fully prepaid and bearing an extra stamp of four annas, will be received up to 7-30 P.M.

On the day of despatch of the Overland Mail for Europe, the letter-box for foreign letters will close at 8-30 P.M., and late letters and papers will be received up to 9 P.M.

E. HUTTON,

Presidency Postmaster, Calcutta.

NOTIFICATION.

Tide-Tables for the Indian Ports for the year 1889 (also January 1890).

PART I.—Western Ports, *viz.*:—

Aden, Kurrachee, Okha Point and Bay and Harbour (mouth of Gulf of Cutch), Kathiwadar, Bhavnagar, Bombay, Mormugao (Goa), Kárwár, Beypore, Cochin, Galle, and Colombo (Ceylon), and Paumben Pass (Island of Rámesweram). Price R2.

PART II.—Eastern and Burma Ports, *viz.*:—

Negapatam, Madras, Cocanada, Vizagapatam, False Point Dublat (Saugor Island), Diamond Harbour, and Kidderpore (Calcutta), Chittagong, Akyab, Elephant Point, Rangoon, Amherst, Moulmein and Port Blair. Price R2.

	Price. R a. p.
Aden pamphlet	0 8 0
Karrachee ditto	0 8 0
Ditto sheet	0 8 0
Okha, Kathiwadar and Bhavnagar pamphlet	1 0 0
Bombay pamphlet	0 8 0
Ditto sheet	0 8 0
Galle and Colombo pamphlet . . .	0 12 0
Paumben Pass ditto . . .	0 8 0
Madras sheet	0 8 0
Hooghly River sheet	1 0 0
Rangoon River pamphlet	0 12 0
Ditto sheet	0 12 0
Moulmein River pamphlet	0 12 0

These can be purchased either directly from the office of the Tidal and Levelling Party, Survey of India, Poona, or from the following Agents: Messrs. Thacker, Spink and Company, Calcutta; Messrs. Thacker and Company, Bombay; the Manager, "Times of India," Bombay; the Port Officers at Moulmein, Chittagong, False Point, Madras, Paumben, Tuticorin, Colombo, Galle and Aden; the Vice-Chairman, Port Commissioners, Rangoon; and the Chairman, Port Trust, Kurrachee.

M. W. ROGERS, *Lieut.-Colonel, R.E.,*
Deputy Supdt., Survey of India, in charge Tidal and Levelling Operations.

EPIGRAPHIA INDICA

AND

RECORD OF THE ARCHÆOLOGICAL SURVEY,

EDITED BY

JAMES BURGESS, LL.D., C.I.E., &c.,

DIRECTOR GENERAL OF THE ARCHÆOLOGICAL SURVEY OF INDIA;

ASSISTED BY

A. FUHRER, Ph.D.; E. HULTZSCH, Ph.D.; A. REA, M.R.A.S. AND H. COUSENS, M.R.A.S.

This publication is issued in quarterly parts of about 56 pages super royal 4to, and contains the Texts and Translations of Inscriptions collected by the Surveys illustrated by facsimiles; also papers on various branches of Archæology in India.

To subscribers *in advance only* R8 for four Parts; to all others and after the publication of Part II, the charge will be R12 for the four Parts. Subscriptions and addresses to be sent to the Superintendent, Government of India Printing, Calcutta.

Contents of Part I, October, 1888.—Price, R3.

1. A Prakrit Grant of the Pallava King Sivaskandavarman, by Prof. G. Buhler, C.I.E.
2. Prasasti of Lakkha Mandal at Madha, by the same.
3. The new Twelfth Edict of Asoka at Shahbazgarhi, by the same.
4. Inscription of Sam. 1311 from Dabhoi, by the same.
5. Ratnapur Inscription of Jajalladeva, by Prof. F. Keilhorn, C.I.E.
6. Malhar Inscription of Jajalladeva, by the same.
7. Ratnapur Inscription of Prithvideva, by the same.
8. Rashtrakuta Inscription of Krishna II, S. 832, by Dr. E. Hultzsch, Ph.D.

GOVERNMENT CINCHONA FEBRIFUGE.

This preparation is an efficient substitute for quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanic Garden, Calcutta, *for cash only*, at the following rates—per

four-ounce tin, *R4-8*; per eight-ounce tin, *R8-8*; per pound tin, *R16-8*. The general public can be supplied by the Superintendent, Botanic Garden, *for cash only*, at the under-noted rates—per four-ounce tin, *R5-8*; per eight-ounce tin, *R10-8*; per pound tin, *R20*. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, eight annas per four and eight-ounce tins, and twelve annas ner pound tin, in addition to the foregoing rates.

گورنمنٹ سنکونا فبري فيوج

يهه دوا كوئيناٹين كا خوب قائم مقام هى اور كلكته كے بوٹانكل گارڈن يعنے كمپني باغ كے سپرنٹنڈنٹ صاحب سے هرايك ملازم سركاري واسطے سركاري كام اور خيرات كے اور سواے اونكے وجه كوئي ايك مشت ٹيس پونڈ خريد لينے سے بقيمت نقد حسب نرخ ذيل خريد كرسكتے هين يعنے نرخ چار اونس كے ٹين كا چار روپيه آٹهه آنه ; آٹهه اونس كے ٹين كا آٹهه روپيه آٹهه آنه ; ايك پونڈ كے ٹين كا سوله روپيه آٹهه آنه '

اور عوام‌الناس بوٹانكل گارڈن يعنے كمپني باغ كے سپرنٹنڈنٹ صاحب سے بقيمت نقد حسب نرخ ذيل خريد كرسكتے هين يعنے نرخ چار اونس ٹين كا پانچ روپيه آٹهه آنه , آٹهه اونس كے ٹين كا دس روپيه آٹهه آنه ; ايك پونڈ كے ٹين كا بيس روپيه '

يهه دوا كلكته كے بڑے بڑے ولايتي اور ديسي دوا خانونمين بكتي هى ماسواے قيمت مذكورۂ بالا كے محصول ڈاك چار اور آٹهه اونس كے ٹين كا آٹهه آنه ; اور ايك پونڈ كے ٹين كا باره آنه '

METEOROLOGICAL PUBLICATIONS FOR SALE.

At the Meteorological Office, No. 5, Russell Street; also at Messrs. Thacker, Spink & Co., at the prices specified below :—

Report on the Meteorology of India in 1875, 4to, 89 pages text, 297 pages tables, 3 charts. R8.

Report on the Meteorology of India in 1876, 4to, 97 pages text, 340 pages tables, 3 charts. R8.

Report on the Meteorology of India in 1877, 4to, 193 pages text, 375 pages tables, 3 charts. R8.

Report on the Meteorology of India in 1882, 4to, 152 pages text, 298 pages tables, 8 charts. R8.

Report on the Meteorology of India in 1883, 4to, 150 pages text, 305 pages tables, 9 charts. R8.

Report on the Meteorology of India in 1884, 4to, 153 pages text, 305 pages tables, 4 charts. R8.

Report on the Meteorology of India in 1885, 4to, 202 pages text, 315 pages tables, 4 charts. R8.

Report on the Meteorology of India in 1886, 4to, 228 pages text, 322 pages tables, 5 charts, R8.

Indian Meteorological Memoirs, Vol. I, Part I, 4to, 118 pages, 9 plates. R2-8.

Indian Meteorological Memoirs, Vol. I, Part II, 4to, 63 pages, 4 plates. R1-8.

Indian Meteorological Memoirs, Vol. I, Part III, 4to, 86 pages, 2 plates. R1-8.

Indian Meteorological Memoirs, Vol. I, Part IV, 4to, 62 pages, 8 plates. R1-8.

Indian Meteorological Memoirs, Vol. I, Part V, 4to, 57 pages, 10 plates. R1-8.

Indian Meteorological Memoirs, Vol. I, Part VI, 4to, 62 pages. R1-8.

Indian Meteorological Memoirs, Vol. II, Part I, 4to, 78 pages, 9 plates. R1-8.

Indian Meteorological Memoirs, Vol. II, Part II, 4to, 69 pages, 9 plates. R1-8.

Indian Meteorological Memoirs, Vol. II, Part III, 4to, 68 pages, 3 plates. R1-8.

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Indian Meteorological Memoirs, Vol. II, complete, in cloth. R10.

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Indian Meteorological Memoirs, Vol. III, Part II, 4to, 138 pages, 12 plates. R2.

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Official Report of the Calcutta International Exhibition 1883-84. Vols. I and II.
In full vellum. R6-8 (R1-2.)
In full cloth. R5-12 (R1-2.)

Behar Peasant Life. *Illustrated.* By G. A. Grierson, Esq., B.C.S. R5 (8a.)

Certificate Procedure, 1885. 8a. (1a. 6p.)

Rules for the Guidance of Officers in the administration of the Salt Department. R1-4 (3a.)

Board's Rules, or rules for the guidance of Officers engaged in the administration of the Revenue Department in the Lower Provinces of Bengal. Vols. I and II. R4 (5a.), and R3 (5a.) Interleaved copies. R5 (8a.) and R3-8 (8a.) respectively. Printed slips containing alterations and additions will be available to purchasers monthly at R2 per annum, including postage.

Bengali Translation of the Revised Salt Manual. 4a. (6p.)

Bengal Embankment Manual. R2. With Map. R3 (4a.)

Memorandum on the Revenue History of Chittagong. By H. J. S. Cotton, C.S. R2-4 (4a.)

Ward's Manual, 1882. R1 (2a.)

A Revenue History of the Sunderbans. By F. E. Pargiter, C.S. R2-8 (3a.)

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 9, 1889.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

IN THE COURT OF THE DISTRICT JUDGE OF THE 24-PERGUNNAHS, ALIPUR.

SUIT NO. 47 OF 1889.

In the matter of the estate of Nawab Sir Ikbaludowlah, Bahadur, G.C.S.I., who died in Bagdad, in Turkish Arabia, on the 21st December, 1887, last.

The undersigned have applied for probate of the last will and testament of the aforesaid Sir Ikbaludowlah, Bahadur, G.C.S.I., dated 18th January, 1883. The application has been made in the aforesaid Court, and the 25th February next has been fixed for the hearing and disposal of the application.

ASKUR KHAN,
AKBUR KHAN,
Trustees.

ALIPUR,
The 28th January, 1889.

PROMISSORY NOTES.

Lost.

The Government Promissory Note, No. 277723, of the 4 per cent. loan of 1865, for ₹500, interest payable at Burdwan Treasury, originally standing in the name of Kumud Behary Samonto, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of a duplicate in favour of the proprietor.

KUMUD BEHARY SAMONTO,
Bengal Office.

Lost.

Memorandum showing the Promissory Notes lost at Gauhati on the 11th February, 1888, at 10-30 A.M., from the Steamer Ghât :—

	Name of the Registered Proprietor
No. 159396, of 4 per cent. loan of 1842-43, for ₹500.	The Bank of Bengal,
" 103146, " 4 " " " 1842-43, " 100.	Kally Coomar Chowdohry,
" 153774, " 4 " " " 1842-43, " 100.	Debnath Sreemany,
" 158484, " 4 " " " 1842-43, " 100.	Ditto,
" 158481, " 4 " " " 1842-43, " 100.	Ditto.
" 171815, " 4 " " " 1842-43, " 100.	The Bank of Bengal,
" 171816, " 4 " " " 1842-43, " 100.	Ditto,
" 242257, " 4 " " " 1865, " 500.	Ditto.
" 221180, " 4 " " " 1865, " 100.	Omerto Lal Sen,
" 221181, " 4 " " " 1865, " 100.	Ditto,

and last endorsed to Grish Chunder Mukerjee, the proprietor, by whom they were never endorsed to any other person. Payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest and for the issue of duplicates in favour of the proprietor, after two years from date of last advertisement.

GRISH CHUNDER MOOKERJEE,
Chief Commissariat Office, Shillong.

Stolen.

The Government Promissory Notes, Nos. 166272 of 1842-43, for R5,000, 153075 of 1842-43, for R1,000, 168768 of 1842-43, for R1,000, originally standing in the name of Pershad Dass Boral, of Sonaputti, Calcutta, and last endorsed to Kaniz Murtuza Begam, by whom they were never endorsed to any other person. Payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and an application has already been made for accrued interest and for the issue of duplicates in favour of the proprietress, after two years from date of last advertisement.

KANIZ MURTUZA BEGAM,
of Banjoritolah,
ia Street, Police Station Chowk,
near the house of Afzal Mahal
Sahebah, Lucknow.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 9, 1889.

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PART V.

Bills introduced into the Council of the Governor General of India for making Laws and Regulations or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to amend the Law relating to Fraudulent Marks on Merchandise was presented to the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 8th February, 1889:—

WE, the undersigned, Members of the Select Committee to which the Bill to amend the Law relating to Fraudulent Marks on Merchandise was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as revised by us annexed thereto.

From Registrar, High Court, Calcutta, No. 3171, dated 5th December, 1888 [Paper No. 1].
From Chief Commissioner, Ajmere-Merwára, No. 78 C.—690, dated 12th December, 1888 [Paper No. 2].
From Secretary to Chief Commissioner, Coorg, No. 2202—2037, dated 18th December, 1888, and enclosure [Papers No. 3].
From Chief Secretary to Government, Madras, No. 2603, dated 21st December, 1888, and enclosures [Papers No. 4].
From Her Majesty's Secretary of State for India, No. 30 Legislative, dated 6th December, 1888, and enclosures [Papers No. 5].
From Officiating Chief Secretary to Chief Commissioner, Burma, No. 186—17 L., dated 9th January, 1889, and enclosures [Papers No. 6].
From Secretary for Berar to Resident, Hyderabad, No. 17 G., dated 11th January, 1889 [Paper No. 7].
Telegram from Secretary to Chief Commissioner, Assam, dated 17th January, 1889 [Paper No. 8].
From Secretary to Government, North-Western Provinces and Oudh, No. 73 R.—VI-95 A., dated 17th January, 1889 [Paper No. 9].
Telegram from Secretary to Chief Commissioner, Central Provinces, dated 21st January, 1889 [Paper No. 10].
From Chief Secretary to Government, Bombay, No, 182, dated 16th January, 1889, and enclosures [Papers No. 11].
From Secretary to Government, North-Western Provinces and Oudh, No. 96—VI-95A., dated 19th January, 1889, and enclosures [Papers No. 12].
From Officiating Junior Secretary to Chief Commissioner, Central Provinces, No. 81 S., dated 24th January, 1889 [Paper No. 13].
From Secretary to Government, Punjab, No. 88, dated 23rd January, 1889, and enclosures [Papers No. 14].
Observations by the Hon'ble Sir Dinshaw Manockjee Petit, Kt. [Paper No. 15].
From Secretary to Government, Bengal, No. 37, dated 28th January, 1889, and enclosures [Papers No. 16].
From Secretary to Government, North-Western Provinces and Oudh, No. 195—VI-95 A., dated 2nd February, 1888, and enclosures [Papers No. 17].
From Secretary to Government, Bengal, No. 205, dated 4th February, 1889.

2. We have added to the Bill clauses (sections 10 (2), 12 and 19) requiring all goods sold by length or the piece to have their real length stamped thereon in standard vards before they are brought into British India in the case of imported goods, and before they are removed from the factory in the case of goods manufactured in British India. The adoption of a compulsory provision of this kind was advocated by the Madras Cham-

ber of Commerce, and has been strongly pressed upon us by the Bengal Chamber. In a communication received by us from the latter body, it is stated :—

"A very important suggestion put forward by the Sub-Committee—though with one dissentient—is that the stamping upon all goods sold by length or the piece of the length of such goods in standard yards of 36 inches or fractions of a yard should be made compulsory.

The Committee of the Chamber of Commerce have, after special consideration of the principle here involved, come to the decision that the interests of the trade generally, of the honest trader, and of the Indian consumer, require them to give to this recommendation their strong support. The scope of the "Indian Merchandise Marks Act" is so wide that, as regards goods sold by length, a door would be left open for a resort to those fraudulent practices the measure is intended to combat if the importation of goods not bearing a stamp of length were permitted. The Committee have made enquiries which satisfy them that even in Calcutta this way of escaping the provisions of the Act has already begun to be availed of, and they have reason to believe that the importation of goods having no stamp of length is on the increase.

Some five years ago a powerful agitation against "unstamped goods" sprung up in Bombay and led to a combination on the part of native dealers which resulted in the almost total displacement of such goods in the Bombay market. The agitation spread to Calcutta, where it forced itself on the consideration of the Chamber of Commerce, and induced the Committee to sanction special arrangements for the protection of native buyers, not only against goods not stamped with an indication of length but also against goods incorrectly so stamped. To-day the Committee feel themselves justified in saying that the experience of the various Indian import markets points very clearly to the mischief which will result from allowing goods to be brought forward for sale bearing no indication of their length, and on this point they would ask to be excused if they briefly mention some of the evidence which has been put before them.

In Calcutta itself a trading firm in the import trade felt themselves compelled to stamp the length on certain goods, because they discovered that the goods they had imported unstamped were being fraudulently stamped in the bázár.

At Karáchi the importation of unstamped goods has quite recently almost disorganised that market. The Committee have before them a notice, published at Karáchi, and dated 1st of October, 1888, in the Sindhi, Marwari, Persian and Arabic languages, which runs as follows :—

"*Notice—Caution.*

"Dealers in European piece-goods are warned that for time past goods have been imported and sold in the Karáchi market bearing no length stamp as has been the invariable custom up to this time.

"Buyers of goods without length stamp plainly written on each piece run the risk of being deceived."

The state of things which has given rise to the necessity for such a notice as that just quoted would probably cause at Karáchi, as it did in Bombay and Calcutta, a combination amongst dealers against the purchase of unstamped goods; and, as at Bombay and Calcutta, such a combination would not do more than check, to a greater or less extent, the evil at which it was directed and would fail to stop it altogether. The question which thus forces itself upon the consideration of the Legislature is whether such an Act as the Indian Merchandise Marks Act being under consideration, the mercantile communities of India should be left to combat an admitted mercantile mischief by the proved ineffective means of combinations amongst native buyers.

The Committee of the Chamber of Commerce are in a position to supplement what they have said above by evidence not only weighty in itself but so independent in character as, in their opinion, to increase its value. During the discussions on the Bill the Committee received from Mr. James Kerr Bell, a member of the Manchester Chamber of Commerce, a letter dated from Madras, the 19th December, 1888, in which that gentleman says :—

"I find in my visits to the Indian bázárs that the *omission* of length stamps is a source of great misrepresentation in the sale of piece-goods. I would suggest that the new Act should make the stamping of exact length compulsory. In this way the honest trader would be protected from the many underhand ways which are at present in vogue to elude the scope of the English Act."

The Madras, Bombay and Karáchi Chambers of Commerce and the Bombay Mill-owners Association have been consulted by us with reference to this proposal of the Bengal Chamber and requested to favour us with their opinion as to whether or not effect should be given to it. These bodies have all replied that in their opinion the fullest effect should be given to the proposal.

3. On the suggestion of the Bengal Government we have, in section 2, sub-section (*2*), and in the amended section 478 of the Indian Penal Code in section 3, so revised the definitions of trade-description and trade-mark that the one may not overlap the other. We have further, with reference to some remarks of the Calcutta Trades Association on the Bill, so expressed the definition of trade-mark as to make it include a proprietary mark of a trader as well as of a manufacturer.

4. On the suggestion of the Bengal Chamber of Commerce we have substituted the word "numeral" (L. R. Ch. D. 659) for the word "figure" in section 2, sub-section (*2*), and section 4, sub-section (*1*).

5. Certain remarks of the same Chamber have led us to amplify section 4, sub-section (*1*), corresponding to section 3, sub-section (*2*), of the English Act.

6. We have provided in section 9, sub-sections (*2*) and (*3*), for appeals against forfeitures.

7. We have by sections 13, 14 and 15 introduced into the Bill section 10, sub-section (*2*), of the English Act respecting evidence of origin of goods imported by sea, section 14 of the same Act respecting costs of criminal proceedings, and section 15 of the same Act respecting the limitation of prosecutions.

8. By section 16 we have, at the instance of the Bengal Chamber, proposed to invest the Governor General in Council with authority to prescribe rules as to the limits of variation which are to be recognised by the Courts as permissible in the case of certain goods, and as to other such matters likely to arise in the working of the Act.

9. The other alterations which we have proposed are not material and do not call for special remark.

10. The publication ordered by the Council has been made as follows :—

In English.

Gazette.	*Date.*
Gazette of India	20th October, 1888.
Fort Saint George Gazette	6th November, 1888.
Bombay Government Gazette	25th October, 1888.
Calcutta Gazette	31st October, 1888.
North-Western Provinces and Oudh Government Gazette	27th October, 1888.
Punjab Government Gazette	25th October, 1888.
Central Provinces Gazette	3rd November, 1888.
Burma Gazette	10th November, 1888.
Assam Gazette	3rd November, 1888.
Coorg District Gazette	1st December, 1888.
Sindh Official Gazette	29th November, 1888.

In the Vernaculars.

Province.	*Language.*	*Date.*
Madras	Tamil	8th January, 1889.
	Kanarese	8th January, 1889.
	Telugu	29th January, 1889.
Bombay	Maráthi	27th December, 1888.
	Gujaráthi	27th December, 1888.
	Kanarese	27th December, 1888.
Bengal	Bengali	4th December, 1888.
	Hindi	18th December, 1888.
	Uriya	27th December, 1888.
North-Western Provinces and Oudh	Urdu	15th December, 1888.
Punjab	Urdu	20th December, 1888.
Central Provinces	Maráthi	9th January, 1889.
	Hindi	9th January, 1889.
Burma	Burmese	12th January, 1889.
Assam	Bengali	22nd December, 1888.
Sindh	Sindhi	6th December, 1888.

11. We do not think that the measure has been so altered as to require re-publication and we recommend that it be passed as now amended.

ANDREW R. SCOBLE.
PHIL. P. HUTCHINS.
D. BARBOUR.
ROBT. STEEL.
DINSHAW MANOCKJEE PETIT.
DOORGA CHURN LAW.

The 7th February, 1889.

No. II.

A Bill to amend the Law relating to Fraudulent Marks on Merchandise.

WHEREAS it is expedient to amend the law relating to fraudulent marks on merchandise; It is hereby enacted as follows :—

Title, extent and commencement.

1. (1) This Act may be called the Indian Merchandise Marks Act, 1889.

(2) It extends to the whole of British India; and, *subject to the provision of the last section of this Act*,

(3) It shall come into force on the first day of April, 1889.

Definitions.

2. In this Act, unless there is something repugnant in the subject or context,—

(1) "trade mark" has the meaning assigned to that expression in section 478 of the Indian Penal Code as amended by this Act:

XLV of 1860.

[50 & 51 Vict., c. 28, s. 3 (1).]

(2) "trade description" means any description, statement or other indication, direct or indirect,—

(a) as to the number, quantity, measure, gauge or weight of any goods, or

[Act XLV, 1860, s. 478.]

(b) as to the place or country in which, *or the time at which*, any goods were made or produced, or

(c) as to the mode of manufacturing or producing any goods, or

(d) as to the material of which any goods are composed, or

(e) as to any goods being the subject of an existing patent, privilege or copyright;

and the use of any *numeral*, word or mark which according to the custom of the trade is commonly taken to be an indication of any of the above matters shall be deemed to be a trade description within the meaning of this Act:

[50 & 51 Vict., c. 28, s. 3 (1).]

(3) "false trade description" means a trade description which is untrue in a material respect as regards the goods to which it is applied, and includes every alteration of a trade description, whether by way of addition, effacement or otherwise, where that alteration makes the description untrue in a material respect, and the fact that a trade description is a trade mark or part of a trade mark shall not prevent such trade description being a false trade description within the meaning of this Act:

(4) "goods" means anything which is the subject of trade or manufacture: and

(5) "name" includes any abbreviation of a name.

Amendment of the Indian Penal Code.

Substitution of new sections for sections 478 to 480 of the Indian Penal Code.

3. For that part of Chapter XVIII of the Indian Penal Code which relates to Trade and Property Marks, the following shall be substituted, namely:— XLV of 1860

"*Of Trade, Property and Other Marks.*

Trade mark.

"478. A mark used for denoting that goods *are the manufacture or merchandise of a particular person* is called a trade mark, and for the purposes of this Code the expression 'trade mark' includes any trade mark which is registered in the register of trade marks kept under the Patents, Designs and Trade Marks Act, 1883, and any trade mark which, either with or without registration, is protected by law in any British possession or foreign State to which the provisions of the one hundred and third section of the Patents, Designs and Trade Marks Act, 1883, are, under Order in Council, for the time being applicable. [50 & 51 Vict., c. 28 s. 3 (1)] 46 & 47 Vi c.

Property mark.

"479. A mark used for denoting that moveable property belongs to a particular person is called a property mark.

Using a false trade mark.

"480. Whoever marks any goods or any case, package or other receptacle containing goods, or uses any case, package or other receptacle with any mark thereon, in a manner *reasonably* calculated to cause it to be believed that the goods so marked, or any goods contained in any such receptacle so marked, *are the manufacture or merchandise of a person whose manufacture or merchandise they are not*, is said to use a false trade mark.

Using a false property mark.

"481. Whoever marks any moveable property or goods or any case, package or other receptacle containing moveable property or goods, or uses any case, package or other receptacle having any mark thereon, in a manner *reasonably* calculated to cause it to be believed that the property or goods so marked, or any property or goods contained in any such receptacle so marked, belong to a person to whom they do not belong, is said to use a false property mark.

"482. Whoever uses any false trade mark or any false property mark shall, unless he proves that he acted without intent to defraud, be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

Punishment for using a false trade mark or property mark.

"483. Whoever counterfeits any trade mark or property mark used by any other person shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Counterfeiting a trade mark or property mark used by another.

"484. Whoever counterfeits any property mark used by a public servant, or any mark used by a public servant to denote that any property has been manufactured by a particular person or at a particular time or place or that the property is of a particular quality or has passed through a particular office or that it is entitled to any exemption, or uses as genuine any such mark knowing the same to be counterfeit, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine.

Counterfeiting a mark used by a public servant.

"485. Whoever makes or has in his possession any die, plate or other instrument for the purpose of counterfeiting a trade mark or property mark, or has in his possession a trade mark or property mark for the purpose of denoting that any goods *are the manufacture or merchandise of a person whose manufacture or merchandise they are not*, or that they belong to a person to whom they do not belong, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

Making or possession of any instrument for counterfeiting a trade mark or property mark.

"486. Whoever sells, or exposes or has in possession for sale or any purpose of trade or manufacture, any goods *or things* with a counterfeit trade mark or property mark affixed to or impressed upon the same or to or upon any case, package or other receptacle in which such goods are contained, shall, unless he proves—

Selling goods marked with a counterfeit trade mark or property mark.

(*a*) that, having taken all reasonable precautions against committing an offence against this section, he had at the time of the commission of the alleged offence no reason to suspect the genuineness of the mark, and

(*b*) that, on demand made by or on behalf of the prosecutor, he gave all the information in his power with respect to the persons from whom he obtained such goods or things, or

(*c*) that otherwise he had acted innocently,

be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

"487. Whoever makes any false mark upon any case, package or other receptacle containing goods, in a manner *reasonably* calculated to cause any public servant or any other person to believe that such receptacle contains goods which it does not contain or that it does not contain goods which it does contain or that the goods contained in such receptacle are of a nature or quality different from the real nature or quality thereof shall, unless he proves that he acted without intent to defraud, be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

Making a false mark upon any receptacle containing goods.

"488. Whoever makes use of any such false mark in *any manner prohibited by the last foregoing section* shall, unless he proves that he acted without intent to defraud, be punished as if he had committed an offence against *that* section.

Punishment for making use of any such false mark.

"489. Whoever removes, destroys, defaces *or adds to* any property mark, intending or knowing it to be likely that he may thereby cause injury to any person, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both."

Tampering with property mark with intent to cause injury.

Trade Descriptions.

4. (*1*) The provisions of this Act respecting the application of a false trade description to goods *or respecting goods to which a false trade description is applied*, shall extend to the application to goods of any such *numerals*, words or marks, or arrangement or combination thereof, whether including a trade mark or not, as are *or is* reasonably calculated to lead persons to believe that the goods are the manufacture or merchandise of some person other than the person whose manufacture or merchandise they really are, *and to goods having such numerals, words or marks, or arrangement or combination, applied thereto.* [50 & 51 Vict., c. 28, s. 3 (*2*): *and Wright, pp. 16 & 38, thereon.*]

Provisions supplemental to the definition of false trade description.

(*2*) The provisions of this Act respecting the application of a false trade description to goods, or respecting goods to which a false trade description is applied, shall extend to the application to goods of any false name or initials of a person, and to goods with the false name or initials of a person applied, in like manner as if such name or initials were a trade [50 & 51 Vict., c. 28, s. 3 (*3*).]

description, and for the purpose of this enactment the expression false name or initials means as applied to any goods any name or initials—

(*a*) not being a trade mark, or part of a trade mark, and

(*b*) being identical with, or a colourable imitation of, the name or initials of a person carrying on business in connection with goods of the same description and not having authorised the use of such name or initials.

[New.]

(*3*) A trade description which denotes or implies that there are contained in any goods to which it is applied more yards, feet or inches than there are contained therein standard yards, standard feet or standard inches is a false trade description.

[50 & 51 Vict., c. 28, s. 5.]

Application of trade descriptions.

5. (*1*) A person shall be deemed to apply a trade description to goods who—

(*a*) applies it to the goods themselves, or

(*b*) applies it to any covering label, reel or other thing in or with which the goods are sold or are exposed or had in possession for sale or any purpose of trade or manufacture, or

(*c*) places, encloses or annexes any goods which are sold, or are exposed or had in possession for sale or any purpose of trade or manufacture, in, with or to any covering, label, reel or other thing to which a trade description has been applied, or

(*d*) uses a trade description in any manner *reasonably* calculated to lead to the belief that the goods in connexion with which it is used are designated or described by that trade description.

(*2*) A trade description shall be deemed to be applied whether it is woven, impressed or otherwise worked into or annexed or affixed to the goods or any covering, label, reel or other thing.

(*3*) The expression "covering" includes any stopper, cask, bottle, vessel, box, cover, capsule, case, frame or wrapper, and the expression "label" includes any band or ticket.

[50 & 51 Vict., c. 28, s. 2 (*1*).]

Penalty for applying a false trade description.

6. If a person applies a false trade description to goods, he shall, subject to the provisions of this Act, and unless he proves that he acted without intent to defraud, be punished with imprisonment for a term which may extend to three months or with fine which may extend to two hundred rupees, and in the case of a second or subsequent conviction with imprisonment which may extend to *one year*, or with fine, *or with both*.

[*Act XLV, 1860, s. 482.*]

Penalty for selling goods to which a false trade description is applied.

7. If a person sells, or exposes or has in possession for sale or any purpose of trade or manufacture, any goods or things to which a false trade description is applied, he shall, unless he proves— [50 & 51 Vict., c. 28, s. 2 (*2*).]

(*a*) that, having taken all reasonable precautions against committing an offence against this section, he had at the time of the commission of the alleged offence no reason to suspect the genuineness of the trade description, and

(*b*) that, on demand made by or on behalf of the prosecutor, he gave all the information in his power with respect to the persons from whom he obtained such goods or things, or

(*c*) that otherwise he had acted innocently,

be punished with imprisonment for a term which may extend to three months or with fine which may extend to two hundred rupees, and in case of a second or subsequent conviction with imprisonment which may extend to *one year*, or with fine, *or with both*. [*Act XLV, 1860, s. 486.*]

Unintentional Contravention of the Law relating to Marks and Descriptions.

Unintentional contravention of the law relating to marks and descriptions.

8. Where a person is accused under section 482 of the Indian Penal Code of using a false trade mark or property mark by reason of his having applied a mark to any goods, property or receptacle in the manner mentioned in section 480 or section 481 of that Code, as the case may be, or under section 6 of this Act of applying to goods any false trade description, or under section 485 of the Indian Penal Code of making any die, plate or other instrument for the purpose of counterfeiting a trade mark or property mark, and proves— [50 & 51 Vict., c. 28, s. 6.] XLV of 1860

(*a*) that in the ordinary course of his business he is employed, on behalf of other persons, to apply trade marks or property marks, or trade descriptions, or, as the case may be, to make dies, plates or other instruments for making, or being used in making, trade marks or property marks, and that in the case which is the subject of the charge he was so employed and was not interested in the goods or other thing by way of profit or commission dependent on the sale thereof, and

(*b*) that he took reasonable precautions against committing the offence charged, and

(*c*) that he had, at the time of the commission of the alleged offence, no reason to suspect the genuineness of the mark or description, and

(*d*) that, on demand made by or on behalf of the prosecutor, he gave all the information in his power with respect to the persons on whose behalf the mark or description was applied,

he shall be acquitted.

Forfeiture of Goods.

[50 & 51 Vict., c. 28, s. 2 (3) (iii).] XLV of 1860.

Forfeiture of goods.

9. (*1*) When a person is convicted under section 482 of the Indian Penal Code of using a false trade mark, or under section 486 of that Code of selling, or exposing or having in possession for sale or any purpose of trade or manufacture, any goods *or things* with a counterfeit trade mark applied thereto, or under section 487 or section 488 of that Code of making, or making use of, a false mark, or under section 6 or section 7 of this Act of applying a false trade description to goods or of selling, or exposing or having in possession for sale or any purpose of trade or manufacture, any goods *or things* to which a false trade description is applied, or is acquitted on proof of the matter or matters specified in section 486 of the Indian Penal Code or section 7 or section 8 of this Act, the Court convicting or acquitting him may direct the forfeiture to Her Majesty of all goods and things by means of, or in relation to, which the offence has been committed or, but for such proof as aforesaid, would have been committed.

(*2*) *When a forfeiture is directed on a conviction and an appeal lies against the conviction, an appeal shall lie against the forfeiture also.*

(*3*) *When a forfeiture is directed on an acquittal and the goods or things to which the direction relates are of value exceeding fifty rupees, an appeal against the forfeiture may be preferred, within thirty days from the date of the direction, to the Court to which in appealable cases appeals lie from sentences of the Court which directed the forfeiture.*

Amendment of the Sea Customs Act, 1878.

[50 & 51 Vict., c. 28, s. 16 (2).] VIII of 1878.

Amendment of section 18, Act VIII of 1878.

10. (*1*) For clause (*d*) of section 18 of the Sea Customs Act, 1878, the following shall be substituted, namely:—

"(*d*) goods having applied thereto a counterfeit trade mark within the meaning of the Indian Penal Code, or a false trade description within the meaning of the Indian Merchandise Marks Act, 1889: XLV of 1860.

(*e*) goods made or produced beyond the limits of the United Kingdom and British India and having applied thereto any name or trade mark being, or purporting to be, or being a colourable imitation of, the name or trade mark of any person who is a manufacturer, dealer or trader in the United Kingdom or in British India, unless—

(i) the name or trade mark is, as to every application thereof, accompanied by a definite indication of the goods having been made or produced in a place beyond the limits of the United Kingdom and British India, and

(ii) that place and the country in which it is situated are in that indication indicated in letters as large and conspicuous as any letter in the name or trade mark, *and in the same language and character as the name or trade mark:* [New.]

(*2*) *To section 18 of the Sea Customs Act, 1878, as amended by sub-section (1), the following shall be added, namely:—* [New.]

"(*f*) *piece-goods, such as are ordinarily sold by length or by the piece, which—*

(*i*) *have not conspicuously stamped on each piece the length thereof in standard yards, or in standard yards and a fraction of such a yard, according to the real length of the piece, and*

(*ii*) *have been manufactured beyond the limits of India, or,*

(*iii*) *having been manufactured within those limits, have been manufactured beyond the limits of British India in premises which, if they were in British India, would be a factory as defined in the Indian Factories Act, 1881.* XV of 1881.

Addition of a section after section 19, Act VIII of 1878.

11. The following shall be added after section 19 of the Sea Customs Act, 1878, namely:— [50 & 51 Vict., c. 28, s. 16 (2), (3), (4), (5), (7) & (8).]

"19A. (*1*) Before detaining any such goods as are or may be specified in or under section 18 or section 19, as the case may be, or taking any further proceedings with a view to the confiscation thereof under this Act, the Chief Customs-officer or other officer appointed by the Local Government in this behalf may require the regulations under this section, whether as to information, security, conditions or other matters, to be complied with, and may satisfy himself in accordance with those regulations that the goods are such as are prohibited to be imported. VIII of 1878.

(*2*) The Governor General in Council may make regulations, either general or special, respecting the detention and confiscation of goods the importation of which is prohibited, and the conditions, if any, to be fulfilled before such detention and confiscation, and may by such regulations determine the information, notices and security to be given, and the evidence requisite for any of the purposes of this section and the mode of verification of such evidence.

(3) Where there is on any goods a name which is identical with, or a colourable imitation of, the name of a place in the United Kingdom or British India, that name, unless accompanied in equally large and conspicuous letters, *and in the same language and character*, by the name of the country in which such place is situate, shall be treated for the purposes of sections 18 and 19 as if it were the name of a place in the United Kingdom or British India. [New.]

(4) Such regulations may apply to all goods the importation of which is prohibited by section 18 or under section 19, or different regulations may be made respecting different classes of such goods or of offences in relation to such goods.

(5) The regulations may provide for the informant reimbursing any public officer and the Secretary of State for India in Council all expenses and damages incurred in respect of any detention made on his information, and of any proceedings consequent on such detention.

(6) All regulations under this section shall be published in the Gazette of India *and in the Calcutta, Fort St. George, Bombay and Burma Gazettes.*"

Stamping of Length of Piece-goods manufactured in British India.

[New.] *Stamping of length of piece-goods manufactured in British India.*

12. (1) *Piece-goods, such as are ordinarily sold by length or by the piece, which have been manufactured in premises which are a factory as defined in the Indian Factories Act, 1881, shall not be removed from those premises without having conspicuously stamped on each piece the length thereof in standard yards, or in standard yards and a fraction of such a yard, according to the real length of the piece.* XV of 1881.

[Cf. Act VIII, 1878, s. 167, cl. 8.] (2) *If any person removes or attempts to remove any such piece-goods from any such premises without the length of each piece being stamped in the manner mentioned in sub-section (1), every such piece, and everything used for the packing or removal thereof, shall be forfeited to Her Majesty, and such person shall be punished with fine which may extend to one thousand rupees.*

Supplemental Provisions.

[50 & 51 Vict., c. 28, s. 10 (2)] *Evidence of origin of goods imported by sea.*

13. *In the case of goods brought into British India by sea, evidence of the port of shipment shall, in a prosecution for an offence against this Act or section 18 of the Sea Customs Act, 1878, as amended by this Act, be primâ facie evidence of the place or country in which the goods were made or produced.* VIII of 1878.

[50 & 51 Vict., c. 28, s. 14.] *Costs of defence or prosecution.*

14. (1) *On any such prosecution as is mentioned in the last foregoing section, or on any prosecution for an offence against any of the sections of the Indian Penal Code, as amended by this Act, which relate to trade, property and other marks, the Court may order costs to be paid to the defendant by the prosecutor, or to the prosecutor by the defendant, having regard to the information given by and the conduct of the defendant and prosecutor respectively.* XLV of 1860.

(2) *Such costs shall, on application to the Court, be recoverable as if they were a fine.* [New.]

[50 & 51 Vic., c. 28, s. 15.] *Limitation of prosecution.*

15. *No such prosecution as is mentioned in the last foregoing section shall be commenced after the expiration of three years next after the commission of the offence, or one year after the first discovery thereof by the prosecutor, whichever expiration first happens.*

[New.] *Authority of the Governor General in Council to issue instructions as to administration of this Act.*

16. (1) *The Governor General in Council may, by notification in the Gazette of India and in local official Gazettes, issue instructions for observance by Criminal Courts in giving effect to any of the provisions of this Act.*

(2) *Instructions under sub-section (1) may provide, among other matters, for the limits of variation, as regards number, quantity, measure, gauge or weight, which are to be recognised by Criminal Courts as permissible in the case of any goods.*

[50 & 51 Vict. c. 28, s. 17.] *Implied warranty on sale of marked goods.*

17. On the sale or in the contract for the sale of any goods to which a trade mark or mark or trade description has been applied, the seller shall be deemed to warrant that the mark is a genuine mark and not counterfeit or falsely used, or that the trade description is not a false trade description within the meaning of this Act, unless the contrary is expressed in some writing signed by or on behalf of the seller and delivered at the time of the sale or contract to and accepted by the buyer.

[50 & 51 Vict., c. 28, s. 19.] *Savings.*

18. (1) *Nothing in this Act shall* exempt any person from any suit or other proceeding which might, but for *anything in* this Act, be brought against him.

(2) Nothing in this Act shall entitle any person to refuse to make a complete discovery or to answer any question or interrogatory in any suit or other proceeding, but such discovery or answer shall not be admissible in evidence against such person in any *such prosecution as is mentioned in section 14.*

(3) Nothing in this Act shall be construed so as to render liable to any prosecution or punishment any servant of a master resident in British India who in good faith acts in obedience to the instructions of such master, and, on demand made by or on behalf of the prosecutor, has given full information as to his master *and as to the instructions which he has received from his master.*

Transitory Provision.

[New.] *Date of commencement of this Act as regards unstamped piece-goods.*

19. *The prohibition of the bringing into British India of such piece-goods as are described in clause (f) of section 18 of the Sea Customs Act, 1878, as amended by this Act, shall not take effect till the first day of August, 1889, and the provisions of section 12 shall, as regards piece-goods made up in bales in a factory before the first day of April, 1889, remain in abeyance till the first day of July, 1889.* VIII of 1878

S. HARVEY JAMES,

Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 9, 1889.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Debates of the Legislative Council of His Excellency the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 1st February, 1889.

PRESENT:

His Excellency the Viceroy and Governor General of India, G.C.M.G., G.M.S.I., G.M.I.E., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I., C.I.E.
His Excellency the Commander-in-Chief, Bart., V.C., G.C.B., G.C.I.E., R.A.
The Hon'ble Lieutenant-General G. T. Chesney, C.B., C.S.I., C.I.E., R.E.
The Hon'ble A. R. Scoble, Q.C., C.S.I.
The Hon'ble Sir C. A. Elliott, K.C.S.I.
The Hon'ble P. P. Hutchins, C.S.I.
The Hon'ble Sir D. M. Barbour, K.C.S.I.
The Hon'ble J. W. Quinton, C.S.I.
The Hon'ble R. Steel.
The Hon'ble Sir Dinshaw Manockjee Petit, Kt.
The Hon'ble F. M. Halliday.
The Hon'ble Sir Pasupati Ananda Gajapati Razu, K.C.I.E., Mahárájá of Vizianagram.
The Hon'ble Syud Ameer Hossein, C.I.E.
The Hon'ble Rájá Durga Charn Laha, C.I.E.
The Hon'ble Maung Ôn, C.I.E., A.T.M.

METAL TOKENS BILL.

The Hon'ble SIR DAVID BARBOUR moved that the Report of the Select Committee on the Bill to prohibit the making or issue by private persons of pieces of metal for use as money and the making of coins in resemblance or similitude of coins of Foreign States be taken into consideration. He said:—

"I wish to take the opportunity of explaining briefly the nature of the changes which the Select Committee has recommended. Before doing so I may explain that a few verbal amendments have been found to be necessary

in the Bill as reported by the Select Committee; they are purely verbal and formal alterations and I shall deal with them separately hereafter.

"The main objects of the original Bill were to prohibit the making of pieces of metal by private persons for use as money, to prohibit the import of such pieces of metal into British India, and to prohibit the putting of such pieces of metal into circulation for the first time, and these continue to be the main objects of the Bill as amended by the Select Committee.

"But, in order to carry out more fully the object of the Bill, the Select Committee has made the attempt to put pieces of metal into circulation as money for the first time punishable, as well as the actual putting into circulation, and has also made it an offence to be in possession of such pieces of metal with intent to put them into circulation for the first time.

"The object of the Select Committee in making these changes was to prevent persons from dealing in such pieces of metal with a view to their issue, and to these alterations, I think, no objection can be taken. In order that no person who is now in possession of such pieces of metal may be taken by surprise, the Committee has recommended that possession with intent to issue shall not be punishable till a period of three months has elapsed from the coming of the Act into force.

"Section 3, sub-section (5), of the original Bill conferred the power of search on police-officers in charge of stations. For this sub-section the Committee has substituted the provisions of section 98 of the Code of Criminal Procedure in respect to counterfeit coin. Consequently a police-officer will not be able to make a search of his own motion, and will only be able to proceed under warrant issued by a Magistrate.

"The Select Committee has also recommended that none of the offences punishable under section 4 other than the manufacture of pieces of metal for use as money shall be cognizable offences, and that the other offences referred to in that section shall not be taken cognizance of by a Magistrate outside the presidency-town without the previous sanction of the District or Subdivisional Magistrate. Several of the terms of imprisonment provided in the original Bill have also been materially reduced. These changes, as well as the restriction on the right of search just referred to, afford a valuable guarantee that the provisions of the Act shall not be abused. Indeed, the only question is whether the Select Committee has not gone too far in relaxing the provisions of the original Bill. The receipt of pieces of metal as money by railways and local authorities was prohibited in the original Bill. This prohibition has now been made effective by providing that the receipt of pieces of metal as money by any person acting on behalf of a railway administration or local authority may be punished by the infliction of a slight fine not exceeding Rs. 10.

"Section 6 of the original Bill made it penal to manufacture coin in resemblance of coin of a Foreign State which was a legal tender or which actually circulated in such State. If this provision had been maintained, it would have afforded greater protection to foreign coin than to Queen's coin. This result was one which it was impossible to justify, and the difficulty has been got over by adding an *explanation* to section 28 of the Indian Penal Code to the effect that a person who makes one thing to resemble another shall be assumed to intend the natural consequences of his action, namely, that some person should be deceived by mistaking the one for the other. Good authorities have held that this was always the law, but the *explanation* to be added to section 28 will put the matter beyond doubt; and, if hereafter any person is found imitating either foreign coin or Queen's coin, it will be assumed, unless he can prove the contrary, that he intended to practise deception. He will consequently be punishable for counterfeiting coin."

The Hon'ble RAJA DURGA CHARN LAHA said:—"The principle of this Bill was fairly discussed at the last meeting of the Council. The Bill was professedly a half-and-half measure, and, like all half measures, it cannot be expected to be very effective all at once; but, in view of the explanation afforded by the hon'ble member in charge of the Bill, I think it should be allowed a fair trial. The provisions against the making and issue of metal tokens are stringent enough and likely to discourage the making or use of them. On the whole, I see no objection to the passing of the Bill."

The Hon'ble THE MAHARAJA OF VIZIANAGRAM said :— "As far as its main objects of prohibitory and monopolising nature of coinage of the Empire are concerned, there can hardly be two opinions as to the great expediency that will be effected, by the coming into force of this Bill, in securing both economical and administrative advantages to the Government, in harmony with the universal laws of currencies in different parts of the world, which, like so many other essential principles of government, prove profitable to the ruling power immediately, and to the subjects mediately. The Hon'ble Mr. Macaulay says, in his answer to the Secretary in the Legislative Department, that His Honour the Lieutenant-Governor thinks that, by the success of this Bill, the profit that is now shared by the manufacturers in Nepal and by the money-changers in India would go to the Indian tax-payer. So, that the Bill is one of urgent legislative importance cannot be doubted for a moment; but at the same time, I think, I should be found wanting in duty if I were not to lay before your Excellency and this august body a few facts relating to the Bill on this, perhaps, my last opportunity of saying anything regarding the Bill. It is as much a matter for regret as of surprise to me, and I think to every one else who might spare a thought on the subject, that its legalization has not taken place long before now; for, apace with the time, the evil against which this Bill is to militate has struck deep root into the land over large areas, not only in the northern but also in the southern parts of the Empire, with this difference, while they are coined and put into circulation in the north, in the south they are not coined, but they find a ready circulation, or rather, I should say, that they supply a very needy want, being the only handy means of exchange among the poorest agricultural classes, of whom, to the number of millions, inhabit, as far as my direct knowledge goes, throughout the Northern Circars, the population in its average density being about 353 per square mile, and the aggregate figure for the four districts comprising Northern Circars being no less than 7,574,737. I hope to be able to show further on that the knowledge of the existence of copper token currency down in the south as well is not devoid of interest to this Government, when viewed in connection with opinions favoured by some of the authorities of either of the presidencies. Mr. H. G. Turner, our esteemed Collector of the Vizagapatam District, has contributed most valuable information which seems to be consonant with the consensus of the unions akin to that held in France, and issued its coin under the name of Latin Mint. I will read a passage or two, which run as follows :—

'There can be no free trade in labour and goods when there is not free coinage. We recognise this principle in the matter of silver coins, but depart from it when we deal with copper money.'

"I beg to draw particular attention to the following passage of his :—

'The money, the principal money of rural India, is copper, not silver.

'Indian copper coin is not token coin in the same way that pence are tokens in England. Pence are in that country subsidiary to the daily-wage rate, which is expressed in silver. In India copper is the principal wages-paying coin. It is true that, as gold is the standard coinage metal in England, silver tokens are likewise unfair to the interests of her labouring classes; but, inasmuch as the difference in metal value between gold and silver is vastly less than the difference between silver and copper, the harm done to labour in England is not so much felt, though that it is felt is obvious from the clamour now raised on the bimetallic question.

'Not being really tokens, and not occupying the place of subsidiary coins for gha labour, they are not subsidiary; and not being actually convertible into standard coin, because no one can change a half or a quarter anna copper piece into silver, it follows that this coinage is nothing but an imperfectly convertible currency, akin in many respects to an inconvertible paper currency.

'Circulating side by side with silver, it interferes with the rise and fall of prices which are governed by free silver and free commerce; for the forces which regulate those prices are in no way connected with the force which governs the issue of copper money.

'The copper coin is issued to the public at the expense of silver coin. Mr. Westland says that this profit is rightfully the property of the tax-payers. But, inasmuch as the loss falls ultimately on labour, it is really a case where the richer portion of a community benefits at the expense of the poorer portion.'

"In paragraph 6 he says—

'So far as I have been able to calculate, * * * there is in circulation in India not more copper coin than to the value of ½ pence per head. * * * Perhaps copper coin to the value of 250 lakhs of rupees has been issued since 1835. About 97 lakhs were issued up to 1858. I have no account from 1858 to 1873, but I think the issue fell off during these years. From 1873 to 1884, 92 lakhs were issued. * * * The next following issue was of 1874, succeeded by coins of every year up to 1886, except 1880.'

"Making allowances for the coins dropped and lost,—10 per cent. for the dropped and 10 per cent. for the waste of the coins,—he says—

'if we guess * * * this would reduce the amount of copper in circulation to 200 lakhs of rupees, or twenty millions of rupees of copper for use amongst 250 millions of people. If the rupee = 1*s.* 6*d.*, this gives a *per capita* distribution of 1½d. This amount is very sadly beneath the amount of copper coin current in other countries. Italy, for instance, had, when Professor Jevons wrote his work, 29½ pence per head, England 8½ pence, France 15 pence, and Belgium 21½ pence. Now, it is the opinion of some very able economists, Roscher for instance, that the poorer a country is the larger should be its circulating medium. Hence we may take it that a proper amount per head of copper coin for India would run to some figure vastly in excess of these European rates.'

"He also speaks very correctly that—

'in this connection I would remark that the complaints now springing up as to the hardships of the increased salt-tax are in some measure due not to the enhanced price but to the actual want of copper coins to permit of the people purchasing salt in petty quantities. In rural parts of this district there is such a deficiency * * * that transactions are to a great extent effected by barter, and in remote parts cowries are still in circulation.'

"These facts are very clearly and cleverly set forth by Mr. Turner, and I doubt not that, by other executive channels, these evils will be soon remedied; hence and therefore I have nothing else to say in regard to the passing of this important Bill."

The Hon'ble SIR DAVID BARBOUR said:—"In answer to what has fallen from the Hon'ble the Mahárájá of Vizianagram, I should like to say a word or two. It has been for many years a standing order of the Government that copper coins are to be supplied wherever they are wanted, and every Collector of a district is bound to see that the treasury has a full supply of copper coins and to issue them at a fair rate in exchange for silver. Any person who wants copper coins can always get them from the treasury at a fair rate, and, if in the tracts referred to by the Mahárájá there should be any want of such coin, it is the duty of the Collector to see that the necessary steps are taken to meet this want. I merely wish to point out that the Government has already done all that is in its power in order to ensure that there is a sufficient supply of small coins in all parts of the country."

The Hon'ble THE MAHÁRÁJÁ OF VIZIANAGRAM, in answer to the remarks of the hon'ble member in charge of the Bill, said:—"I am aware that Mr. Turner did bring these facts to the notice of the Madras Government, but somehow or other I find, from the remarks made by the then Secretary to the Madras Government, that he could not clearly see the facts, and therefore he did not pass any opinion as to the propriety of Mr. Turner's remarks."

His Honour THE LIEUTENANT-GOVERNOR said:—"As the discussion has been raised at this particular stage of the Bill, when the Motion before the Council is to take into consideration the Report of the Select Committee, I may say the few words I have to say now. If I had been in my place a fortnight ago when the Hon'ble Mr. Steel took part in the debate, I should have felt it my duty to support the hon'ble member's view that the Bill does not go far enough to effect what the Government have in their mind. The answer which the hon'ble member in charge of our finances gave us was to the effect that the alternatives were either to inflict great hardship or to buy up the existing amount of token coinage in circulation at a considerable loss to the Government. I must say that after thinking over his answer I do not see my way to contest the truth of his assertion that we have nothing but these two alternatives before us whether now or later, and we shall have to adopt one or the other of them. But the difficulty in the way of this Bill, leading even as a first step towards getting rid of the copper coinage called Goruckporee pice and generally spoken of as dumpy pice, was very great. The hon'ble member was perfectly correct in saying that the orders were that wherever Government pice were wanted they should be supplied from the treasury, and they were so supplied, and he believed the Collectors of districts did their best to put them into circulation; but my experience is—and Sir David Barbour I believe will back me up—that after the famine of 1874 a very real attempt was made to put them into circulation, but unfortunately they found their way back to the treasury, and ultimately an enormous amount of Govern-

ment pice which had been sent there for their free use in connection with the famine relief-works found their way back to Calcutta. When I was recently in Behar I made enquiries to see whether I could do something to give a fillip to the policy of the Government by introducing Government pice in payment for labour at the relief-works which were then going on. I got an energetic officer, who promised to try to do all he could; but from what I could ascertain of the general feeling of all those whom I consulted—planters and others—I gathered that so long as the circulation of dumpy pice was not made illegal we could not get the Government pice into circulation at all. The difficulties were these, that, in the first place, small shop-keepers would not take them at all, or, if they took them, they would only do so at a large discount. Government pice were in circulation at the sadr stations, as for instance at Durbhunga, but as soon as you got ten miles out into the villages not a Government pice was to be seen; and when I look at the proposal of the Select Committee making it an offence for any person not merely on behalf of a railway administration or local authority, but even on behalf of the lessee of any tolls leviable by such administration or authority, to receive as money any piece of metal which is not coined as defined in the Indian Penal Code, it occurs to me that the difficulty with which we would have to contend in carrying out this measure would be very considerable. Until the Government pice have taken the place of these dumpy pice it is perfectly certain that a man who wishes to cross a toll-bar, for instance, would have nothing else with which to pay the toll. If the lessee of the toll refuses to take dumpy pice in payment of the toll, the man must either go back, or it becomes a question whether the lessee himself, or a bunnia in his interest, is to do the exchange and thus make the man pay more as toll than the authorised toll. I do not say that this objection is one which ought to lead to the exclusion of the section, but I am not sure that the real importance of it has been considered. The principle of the Bill I entirely approve; but I do hope it will be worked on the one hand energetically and on the other carefully, and that it will lead to more stringent legislation before many years are over."

The Motion was put and agreed to.

The Hon'ble SIR DAVID BARBOUR then said:—"The inadvertent retention in section 3 of the Bill of the words 'or issued' in the ordinary sense of those words, and not in the special sense which we have found it necessary by the interpretation-clause to assign to the word 'issue' where it occurs in other parts of the Bill, compels me at this stage to ask for the omission of those words from section 3 and to move certain further amendments which their removal suggests. The amendments are verbal and their sole object is to carry out in clearer and more unmistakeable language the intention of the members of the Select Committee.

"The amendments I have to move are the following:—

(*a*) that in section 2 of the Bill, after the word 'put' in line 1, the words 'a piece of metal' be inserted, and for the words 'any piece of metal' in line 4 the words 'such piece having been' be substituted;

(*b*) that from section 3 of the Bill the words 'or issued' be omitted;

(*c*) that in section 4, sub-section (*1*), clause (*a*), of the Bill, the words 'in contravention of the last foregoing section,' with the addition of the word 'or', be placed immediately after the word 'makes';

(*d*) that in section 4, sub-section (*1*), clause (*b*), of the Bill, the words 'issue the piece' be substituted for the words 'issue it in contravention of that section';

(*e*) that the marginal notes to sections 3 and 4 of the Bill be modified with reference to the foregoing amendments."

The Motion was put and agreed to.

The Hon'ble SIR DAVID BARBOUR also moved that the Bill, as amended, be passed. He said:—"I have only one word to say, and that is with reference to the penalty provided in the case of a person who while acting on behalf of a railway administration or local authority receives these pieces of metal as money. This provision may no doubt in some cases occasion a certain amount of inconvenience, but I do not think the inconvenience will be very great,

because if these pieces are refused at a railway-station some money-changer or bunnia at the place would immediately arrange to give Government pice in exchange for them; and, though some inconvenience might be caused to travellers, it would not be of great magnitude. The justification for causing even this limited amount of inconvenience is that, unless we take some steps in this direction, we shall never get rid of these pieces of copper that now do duty as money."

The Motion was put and agreed to.

MEASURES OF LENGTH BILL.

The Hon'ble MR. SCOBLE presented the Report of the Select Committee on the Bill to declare the imperial standard yard for the United Kingdom to be the legal standard measure of length in British India.

SEA CUSTOMS ACT, 1878, AND INDIAN TARIFF ACT, 1882, AMENDMENT BILL.

The Hon'ble SIR DAVID BARBOUR moved that the Bill to amend the Sea Customs Act, 1878, and the Indian Tariff Act, 1882, be referred to a Select Committee consisting of the Hon'ble Mr. Scoble, the Hon'ble Mr. Steel, the Hon'ble Mr. Halliday, the Hon'ble Sir Dinshaw Manockjee Petit, the Hon'ble Rájá Durga Charn Laha and the Mover.

The Motion was put and agreed to.

PORTS BILL.

The Hon'ble SIR DAVID BARBOUR also moved for leave to introduce a Bill to consolidate and amend the law relating to Ports and Port-charges. He said:—

"Since the Indian Ports Act of 1875 was enacted, no less than nine amending Acts have been passed, and, if it were not for the introduction of the present Bill for consolidating the existing enactments, it would have been necessary to pass a tenth. These facts are sufficient to show the necessity that exists for the consolidation of the existing law, and I need not say anything more on this point.

"With regard to the amendments of the existing law which it is now proposed to introduce, I may explain that a draft Bill has been already circulated to the maritime Governments—Madras, Bombay, Bengal and Burma—and considered by them. Of the changes which they have suggested, some have been incorporated in the present Bill, while others will be considered by the Select Committee, and a few have been left to be dealt with by local legislation.

"The changes which it is proposed to make in the existing law are set forth in the Statement of Objects and Reasons attached to the Bill, and I need only mention a few of the more important.

"The first proposal is that the provisions of sections 40 and 41 of the present Act shall apply to all ports in future without the necessity of their being specially extended to each port by the Local Government. The provisions of these sections prevent certain acts from being done in ports without the permission of the conservator. The alteration will save trouble, and it appears to be free from objection.

"The next alteration to which I desire to call attention is one affecting the liability of a master for certain acts of his servants or agents.

"Under section 22 of Act XII of 1875, the present Ports Act, any person who, by himself or another, casts ballast or rubbish or anything which is likely to impede navigation into a port is liable to fine. It has been held under this section that a contractor who had undertaken to remove ballast from a vessel and whose servants cast the ballast into the port was not liable to fine, because it could not be proved that he abetted or connived at the offence.

"To meet such a case as this it is proposed that, if a person contracts to remove ballast or rubbish and his servants cast it into the port, such person shall be liable to fine on the ground that a person who undertakes a work

of this character is bound to see that his servants act in a legal and proper manner, and so as not to injuriously affect public interests and rights.

"It also appears that Port Commissioners and Trustees have in some cases made grants to sailors' homes and for other objects connected with the well-being of seamen on shore. The men for whose benefit these grants have been made are subject to great temptations when on shore, and are, for many reasons, entitled to some special consideration at the hands of the public authorities. But, as doubts have been raised whether such grants could legally have been made under the law as it stood, advantage will be taken of the present opportunity to validate all such grants that may have been made in the past, and to remove any doubts as to the legality of making them in the future.

"A provision has been inserted to provide for ascertaining the tonnage of vessels which are of such a nature that they do not admit of being measured for this purpose.

"It sometimes happens that firewood and other articles are conveyed from port to port in the Bombay Presidency on rafts of which it is impossible to ascertain the tonnage by measurement, although, for certain purposes connected with ports, it is absolutely essential that the tonnage should be known. To meet such cases it will now be provided that, where measurement is impossible in accordance with the provisions of the law, the conservator shall have power to declare the tonnage according to such estimate as may, under the circumstances of the case, be reasonable. This seems to be the easiest and best way of getting over the difficulty.

"A provision will also be introduced into the Bill giving power to local authorities, with the previous sanction of the Local Government, to deal with any immoveable property that may be vested in them so as to make it available for use in connection with a sailors' home or other institution for the benefit of sailors. Such a provision will obviously be of use under certain circumstances and cannot be productive of evil; it is taken from the English law on the subject.

"In the case of Rangoon and Chittagong, it is provided that tugs and river-steamers shall pay port-dues once in six months. This is obviously a proper provision, and the case of these vessels is not provided for in the present law.

"The schedule of port-dues for the Madras ports is still under the consideration of the Government of that presidency, which will also have to consider whether it is necessary any longer to maintain Madras Act II of 1872; hitherto it has not been found necessary for the Government to make use of the provisions of that Act.

"An important provision in that Act which gives power to detain the master of a ship, and consequently the ship itself, for certain departmental purposes, has not been inserted in the Bill, although a provision of a somewhat similar nature has been supported by the Trustees of the Port of Bombay. The proposal of the Trustees is one which obviously cannot be adopted except after careful consideration. It would be a serious evil in the present days of keen competition to do anything which might lead to a vessel being detained except on public grounds of clear necessity. The Select Committee will no doubt give their attention to this question."

The Hon'ble Mr. STEEL said:—"I would suggest to the hon'ble mover that, by the statement he has just made, he has not supplied us with all the information which should be before us to justify legislation. He has described the Bill he proposes to introduce as designed rather to consolidate than to change the existing law, but this will not relieve the legislature from responsibility for the principles on which the Bill is founded. It will be admitted that funds raised in the form of port-dues should be devoted to the specific purpose of providing facilities for trade, and that it would be improper to allow them to be merged in the general revenues. This principle is carefully applied in the case of the larger Indian ports whose affairs are administered by trustees, but we have no assurance that the same rule holds good with regard to the smaller ports, and it is in respect of these that I ask for information. The ports on the Madras coast are 149 in number. Of these the great majority are not ports in the ordinary sense of the word, but merely open roadsteads, marked out on the

coast-line by a flagstaff on which by night a small lamp is hung. At these places of call there are no facilities provided for loading or discharging cargo, no buoys to mark the proper anchorage. No public officer comes alongside a vessel except a coolie on a catamaran. Now, for calling at one or more of a group of these ports, a steamer is charged the considerable sum of Rs. 300 to Rs. 500 according to her size. It appears to me that no commensurate service is rendered in exchange. I would remark that during the past few years the steam tonnage employed in the coasting trade has more than doubled, and presumably the revenue from port-dues has increased in similar proportion. We may, therefore, assume either that in past years the revenue has been insufficient to meet the charges, or that it must now be more than sufficient, or else that some new expenditure has been undertaken to provide facilities for trade. If the last hypothesis be the true one, the public have no information concerning it. With this explanation I suggest to my hon'ble friend that before asking for a vote on his Bill he should supply us with a statement showing the amount annually levied in the form of dues at the small ports in the Madras Presidency, and the purposes to which the funds are applied."

The Hon'ble SIR DAVID BARBOUR said:—"With reference to the remarks made by the Hon'ble Mr. Steel, I may say that I agree with him that all port-dues should be expended upon the legitimate purposes of the port, and I wish also to add that, so far as I have been able to ascertain, this is the case at present. In the Madras Presidency, and in Bombay also, a number of ports are grouped together for certain purposes; but, so far as I am aware, the money raised by the port-dues is spent upon those ports. If in any of these ports the facilities for trade are not great, I believe it is due to the fact that the income of the port is not large. But I shall be happy, at a future stage of the Bill, to give the hon'ble member all the information I possess, or which I can obtain, on the subject; and I hope he will consent to serve on the Select Committee on the Bill, when he will have a further opportunity of bringing the facts to notice."

The Motion was put and agreed to.

The Hon'ble SIR DAVID BARBOUR also introduced the Bill.

The Hon'ble SIR DAVID BARBOUR also moved that the Bill and Statement of Objects and Reasons be published in the Gazette of India in English, and in the Fort St. George Gazette, the Bombay Government Gazette, the Calcutta Gazette and the Burma Gazette in English and in such other languages as the Local Governments think fit.

The Motion was put and agreed to.

MADRAS CORONER'S BILL.

The Hon'ble MR. HUTCHINS moved that the Select Committee on the Bill to abolish the office of Coroner of Madras be instructed to submit their Report at the next Meeting of the Council.

The Motion was put and agreed to.

The Council adjourned to Friday, the 8th February, 1889.

S. HARVEY JAMES,
Secretary to the Government of India,
Legislative Department.

FORT WILLIAM;
The 8th February, 1889.

SUPPLEMENT TO

The Gazette of India.

No. 6.} CALCUTTA, SATURDAY, FEBRUARY 9, 1889.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The* SUPPLEMENT *and* PART VI *of the* GAZETTE *can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.*

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

CIVIL WORKS.

Telegraph.

ADMINISTRATION REPORT OF THE INDIAN TELEGRAPH DEPARTMENT FOR THE YEAR 1887-88.

No. 30 T., dated Calcutta, the 1st February 1889.

RESOLUTION—By the Government of India, Public Works Department.

Read—

Letter from the Director General of Telegraphs, No. 476 T., dated 12th November 1888, and its enclosure, the Administration Report of the Indian Telegraph Department for the year 1887-88.

OBSERVATIONS.—The Government of India notices with satisfaction that Colonel Mallock, the Officiating Director General of Telegraphs, submitted the Administration Report of the Telegraph Department for 1887-88 on the 12th November 1888; this is more than a month earlier than it was received last year, and is the earliest date on which the report has ever been submitted to Government.

2. The Telegraph Department of India had, up to the 15th February 1888, administered only the lines of telegraph situated within India itself, including Burma and Baluchistan; but on the date mentioned the Department undertook the administration of the telegraph lines and cables extending from Karachi to Teheran in Persia, which had formerly been administered by a Director-in-Chief whose head-quarters were in London. The accounts of this system are not, however, included in the present report.

3. The Capital expenditure of the year in the Indian Telegraph Department was Rs. 23,49,550, as given in the following statement :—

	Expenditure of the year.	
	1887-88.	Expenditure to end of the year 1887-88.
	Rs.	Rs.
Lines	17,16,026	3,22,63,581
Buildings	2,11,243	51,36,797
Tools and Plant	92,352	17,12,614
Stores, Exchange and suspense heads	3,29,929	36,64,591
Total	23,49,550	4,27,77,583

It is necessary to bear in mind with reference to this statement of the Capital Account of the Department that it is not an absolutely correct one from a purely financial point of view. The capital expenditure to date, Rs. 4,27,77,583, does not represent the total sum of money which has been actually expended on the construction of telegraph lines in India. The cost of experimental lines, abandoned lines, and of outlay incurred upon the lines and offices not now working, has been excluded from the capital sum of 428 lakhs.

4. The capital expenditure of the year was mainly incurred on new lines and wires for departmental purposes; 5,014 miles of wire and cable having been constructed. The principal works which fell under this head are enumerated in pages 21 to 23 of the report, the most important being an additional wire from Hyderabad (Deccan) to Bezwada, a wire from Multan *viâ* Sukkur and Sibi to Quetta, and a line connecting Assam *viâ* Manipur and the Kubo Valley with Upper Burma. In addition to purely departmental lines, 1,634 miles of wire and cable were constructed specially for Railways and were rented to them. The working of the last few years of the telegraph lines has shown that the trunk lines are now nearly taxed to their full power by the traffic which has been thrown upon them by the large number of branch telegraph lines and offices which have been established. Further capital expenditure will be devoted rather to strengthening these over-taxed lines than to opening new branches and feeders. A large demand for expenditure on strengthening the trunk lines has been already submitted by the Director General of Telegraphs to the Government of India.

5. The extensions made in the Telegraphic system of India in the year 1887-88 are expressed by the following figures :—

	At end of 1886-87.	At end of 1887-88.	Increase.
Miles of line	30,035	31,894	1,859
Miles of wire and cable	87,087	93,743	6,656
Number of Signal Offices	699	745	46

These extensions fall, on the whole, slightly below the average of the previous three years. A large proportion of the wires owned by the Telegraph Department are specially provided for State and Guaranteed Railways for their exclusive use ; 32,959 miles out of the total of 93,743 are special wires rented to the Railways. The extensions of the year were larger than usual in Departmental wires and smaller in Railway ones.

6. The following statement shows the working expenses of the year :—

	1886-87.	1887-88.	Increase.
	Rs.	Rs.	Rs.
Working expenses . . .	41,21,873	42,92,248	1,70,375

7. The most noticeable increases are under the head of "Direction, Superintendence and Accounts," Rs. 89,714; under "Line Maintenance and Establishment," Rs. 42,163; under "Departmental signal offices," Rs. 1,19,953; and under "Stationery and Printed Forms," Rs. 41,085. The increase under the first head is not explained in the report, but is understood to be mainly due to the re-organisation of the Superior Establishment of the Telegraph Department, which was carried out with the object of ameliorating the position of those Officers in the Department who had suffered from the block in promotion. The increase under the second head is probably due to increase in the mileage to be maintained particularly in Burma. The increase under the third head is 5·5 per cent., while the number of signal offices increased by 6·6 per cent., and this rise is, therefore, moderate. Under the last head the increase is stated to be due partly to the increased number of printed forms used, and partly to a replenishment of the reserve stock of stationery and forms. It should be noted that the expenditure here shewn includes outlay incurred in the Public Works Department on the construction and repair of buildings which, as well as the cost of stationery, is not shewn against the Telegraph Department in the Finance Accounts.

There have, on the other hand, been decreases in the Working Expenses under the head of "Repairs to Lines." The expenditure under this head is subject to considerable fluctuation, mainly on account of the varying amount of damage done by floods and storms. The expenditure of 1887-88 was about 1¼ lakhs less than in 1886-87, but about 1½ lakhs more than in the previous year.

8. The following statement shews the receipts of the year under review, and differs sligthly from the Finance Accounts of the year, as being the earnings rather than the actual receipts of the Department :—

	Rs.
Receipts	66,28,660
Working expenses (see para. 6 above)	42,92,248
NET REVENUE .	23,36,412

9. In the year 1883-84 the net Revenue was Rs. 3,80,078, which was only 1·19 per cent. of the Capital at that time. The rapid improvement which has taken place in the last four years is due not merely to the increase in receipts (which has, however, been large), but also to the very small increase which has taken place in the working expenses. Thus—

	Receipts.	Working Expenses.	Net Revenue.
	Rs.	Rs.	Rs.
1883-84	41,24,264	37,44,186	3,80,078
1887-88	66,28,660	42,92,248	23,36,412

The receipts have increased by 25 lakhs, but the working expenses have only increased by 5½ lakhs. The working expenses of the Telegraph Department are primarily divided into the two main heads—"Line Maintenance"

and "Signalling." The following statement shews the expenditure under these heads for the years mentioned :—

Year.	Number of messages dealt with.	Number of miles of wire and cable, including Railway wires.	Working Expenses.		Cost of "Line Maintenance" per mile of wire.	Cost of "Signalling" per message dealt with.
			Line Maintenance.	Signalling.		
			Rs.	Rs.	Rs.	Rs.
1883-84 . .	1,818,886	68,829	11,70,128	25,74,058	17·0	1·4
1887-88 . .	2,804,485	93,743	12,08,480	30,83,768	12·89	1·1

The amounts expended both on "Line Maintenance" and on "Signalling" are largely composed of the cost of establishments which are permanently entertained. The figures in the above statement seem to shew that in 1888 it was possible to deal with a much larger message traffic without any sensible addition to the working expenses, or, in other words, that a considerable proportion of the establishments were formerly working below their real power.

The net Revenue of the year was 5·46 per cent. on the capital of Rs. 4,27,77,583. It is again the largest which has been recorded, and is more than fifty per cent. in excess of the average of the previous three years. It must, however, be remembered that the gross receipts of Rs. 66,28,660 include Rs. 17,07,657 for State messages, which are payments from the State back to itself, and Rs. 34,522, the amount which might have been charged for messages which were sent free of charge, such as reports of the arrival of Mail Steamers: if these receipts are excluded from the account the net revenue is reduced to Rs. 5,94,234 and the interest on capital to 1·39 per cent.

10. The receipts of the Department consist mainly in message revenue and in receipts from State Railways for wires rented; the figures of the two years which have been selected are shown below :—

	State messages.	Private messages.	Claims from State Railways.	Other sources of revenue, including credit taken for value of free messages.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
1883-84	5,06,239	27,05,131	5,89,813	3,23,081	41,24,264
1887-88	17,07,657	34,60,339	11,47,983	3,12,681	66,28,660
Increase in four years .	12,01,418	7,55,208	5,58,170	—10,400	25,04,396

The number of messages sent during the year was a little over two million eight hundred thousand. This number is 11·55 per cent. larger than in the previous year. The number of State telegrams was again in excess of the unprecedented figures of the previous year, but it is satisfactory to notice that there was generally a more extended use of "Deferred" State telegrams and a reduction in their length in all parts of India except in Upper Burma, where the rather extravagant use of State telegrams was unchecked during 1887-88. On this point the Director General of Telegraphs writes :—

"It may be added that since the 1st April 1888, the number and value of State telegrams sent from Upper Burma have fallen considerably, due, no doubt, to a great extent to the enforcement from that date of the rule requiring all such telegrams to be prepaid. During the first three months of the current year the number of telegrams sent was at the rate of less than half the number sent in 1886-87, and the average value of each was only Rs. 2·4.

After making due allowance for the more settled state of the province, these results shew that the rule regarding prepayment of State telegrams by officials acts as a most salutary check on an undue use of the wires to the detriment of the paying public."

The Foreign State messages showed a slight decrease as compared with the previous year.

11. It is interesting to notice how largely political affairs influence the financial results of the Indian Telegraph Department. The following statement shows the number and value of Inland State messages in 1887-88 :—

Telegraph Division.	Number of messages.	Value of messages.
		Rs.
Upper Burma	169,084	8,18,776
Lower Burma	47,255	1,67,979
Punjab	80,326	1,97,445
Bengal	43,701	95,377
Thirteen other Divisions	196,827	3,66,220
Total Inland State Messages	537,193	16,45,797

The location of the Government of India at Simla and Calcutta explains the excess of the State messages in the Punjab and Bengal as compared with all other provinces except Uppor Burma. The figures which refer to Burma show the very free use which is made of the telegraph lines in that province. Considerably more than half the entire State message revenue of the whole of India is due to Burma alone. When a normal condition of affairs is established in Burma, the Inland State message revenue should fall to about seven or eight lakhs of rupees yearly, which is somewhat more than the average before the operations in Burma were undertaken. This change would at once reduce the net revenue of the Telegraph Department from 5½ to a little over 3 per cent. on the Capital invested.

12. The State messages from which a gross revenue of Rs. 17,07,657 was derived were divided between Inland and Foreign thus :—

	Number.	Value.
		Rs.
State, Inland	537,193	16,45,797
„ Foreign	6,286	64,268
Total State	543,479	17,10,065

In order to make these figures agree with those given in para. 10 of this Resolution, it is necessary to deduct certain messages of which the receipts (Rs. 2,409) are credited to Provincial Revenues. State messages showed an increase under the head of "Deferred" messages as compared with "Urgent" ones, a larger proportion of the former class having been used.

Similarly, the Private messages from which a revenue of Rs. 34,60,339 was derived were divided thus—

	Number.	Value.
		Rs.
Private, Inland	1,860,390	19,81,814
„ Foreign	403,748	14,81,166
Total Private	2,264,138	34,62,980

The messages included in these figures, which were credited to Provincial Revenues, were 2,385 in number and Rs. 2,640 in value. The proportion of "Private" messages sent as "Deferred," and the proportion of those sent "Urgent" both decreased during the year, with a corresponding increase in the proportion of "Ordinary" ones.

13. The average length of inland private telegrams in all classes remains very constant at a little over ten chargeable words, exclusive of the address which is not taken into account in India. The average charge is about Rs. 1·1 per message. The privilege of a free address is one which has been with-

drawn in England, and the principle that senders should be fully charged for the amount of work involved—that is that the address should be charged for—is now generally adopted in Europe. A free address was adopted in India in 1872, mainly because it was found that senders would not pay for a sufficient address. In comparing the India tariff with that of other countries, it is necessary to remember that the address, which is not paid for, is often longer than the body of the message itself.

14. The following statement shows the progress of private traffic as compared with the increased number of offices :—

	Departmental and Combined Signal Offices.		Inland Private Messages.			
	Number open.	Percentage of increase compared with previous year.	Number.	Percentage of increase in number compared with previous year.	Value.	Percentage of increase in value as compared with previous year.
					Rs.	
1883-84 . .	349	11·14	1,236,140	3·92	14,15,754	2·10
1884-85 . .	521	49·28	1,364,814	10·40	15,04,633	6·27
1885-86 . .	634	21·68	1,527,990	11·95	16,38,165	8·87
1886-87 . .	699	10·25	1,683,758	10·19	18,17,798	10·96
1887-88 . .	745	6·58	1,860,390	10·49	19,81,814	9·02

The facilities offered by the Telegraph system may be roughly gauged by the figures in the columns of the statement in paragraph 9, which shows the increase in the number of miles of wires, and by the figures in the second column of the table in this paragraph, which show the increase in the number of signal offices. The increase in the revenue derived from Private messages hardly keeps pace with the increase in those facilities, while the revenue from State messages increases in a much more rapid ratio. The number of Signal Offices has increased since 1883-84 by 113 per cent., the State message revenue by 240 per cent., and the Private message revenue by 40 per cent.

15. Although the progress made in the development of the Inland private message traffic has been rather slow in comparison with the facilities afforded, this class of traffic has steadily increased during the last six years. It is impossible to determine whether this increase is primarily due to the new tariff, which was introduced in 1882, or to the large increase in the mileage of wires and in the number of offices, or to progress on the part of the people. Probably all these causes have tended in different degrees to produce the effect. It is, however, a fact that previously to the introduction of the new tariff in 1882, Inland private messages had for five years shown a tendency to decrease in number, and had actually decreased largely in value, whereas since 1882 the increase, both in number and value, has been progressive. This fact seems to shew that the tariff has been successful, both financially and administratively, and has had its share, along with the other causes named, in producing the increase which has occurred.

16. During the year under review there was a large increase of nearly three lakhs of rupees, or about 40 per cent. in the revenue derived from State Railways; this was due partly to the extension of the wires rented to railways, but chiefly to the introduction of higher rates which it was found necessary to impose, the rates previously in force having been proved to be too low.

17. Private foreign messages increased 7·98 per cent. in number and 12·78 per cent. in value as compared with the previous year; this was a rather larger increase than is usual in this class of traffic. Foreign State messages showed a decrease of 8·87 per cent. in number and 18·12 per cent. in value. The revenue shewn in the Report as received on account of these messages is only about one-ninth of the total cost to the senders, the remainder being credited to the Administrations which carry the messages beyond Indian limits.

18. The speed of transmission of telegrams over all the main routes continues to improve considerably in spite of the increase in the number of messages sent. There was a material increase in speed in the year under

review on all lines, except two, as compared with the speed in the previous year: "Ordinary" and "Urgent" messages are now transmitted in about two-thirds of the time which was taken in sending them five years ago. The actual average time in transmission of all foreign messages between Bombay and Madras for the six months ending 31st March last was a few seconds over nine minutes.

19. The rules for Telegraphic money orders were simplified, and the charges reduced from the 1st January 1887. The result has been a very large extension of remittances by this system. During the three months, January, February and March 1887, the number of advices was 2,379 in each month; during the year under review the number increased to an average of 3,868.

20. There were rather more interruptions than usual in the lines and offices, but the average duration of the interruptions was considerably smallar than in the previous year. In Bengal much damage was done to the lines by exceptional storms in May and June; the same cause produced similar results in the neighbourhood of Rangoon. Forty-four faults in Upper Burma were due to the lines being cut by dacoits. An abnormal rise in the Pudda River near Goalundo caused the destruction of two of the four cables in the Calcutta-Rangoon line which crossed the river at that place. The Superintendent of the Dacca Division and his staff deserve credit for the efficient work they performed in saving two of the four cables, and in making temporary arrangements for passing messages across the river.

21. A new line of communication between Upper Burma and India was established during the year by the completion of the line from Assam *viâ* Manipur, Tammu, Kendat, the Chindwin Valley, and Ava to Mandalay. The line is not at present much used as it is liable to interruption in parts; but in time this route will be a valuable alternative route to Upper Burma. It is also important in view of the possible connection of the Burmese Telegraph lines with those of China. There has been marked progress in the construction of telegraph lines in China during the year. The Northern line from Shanghai through the provinces of Hupé and Szechneu was completed to Yunnan, and three offices have been opened in that province which is partly conterminous with the British Frontier of Upper Burma. A comparatively short distance now intervenes between the Chinese lines and the extremity of the India Telegraph system at Bhamo.

22. The operations of the Telephone Companies at Bombay, Calcutta, Karachi, Madras, Moulmein and Rangoon shewed a small increase in revenue and in the number of private lines; but the number of subscribers and exchange connections decreased.

23. The Government of India desires again to acknowledge the excellent services which Sir A. J. Leppoc Cappel, the Director General of Telegraphs, has rendered to the Government during the past year.

ORDER.—Ordered, that a copy of this Resolution, and of the report, be forwarded to the Secretary of State and to the Local Governments and Administrations noted on the margin, and to the Government of Ceylon and the Commissioner in Sind.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces, Burma, and Assam.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana, and Baluchistan.

Also to the Foreign Department for communication to the Residents at Mysore and Coorg.

Also that a copy of this Resolution be forwarded to the Director General of Telegraphs for information.

Also that a copy of this Resolution and of the Report and Appendices A, B, and F be forwarded to the Home Department of the Government of India for information, and be published in the *Gazette of India*.

R. C. B. PEMBERTON, *Colonel, R.E.,*
Secretary to the Govt. of India.

ADMINISTRATION REPORT

OF THE

INDIAN TELEGRAPH DEPARTMENT

FOR

1887-88.

1.—GENERAL REVIEW.

The most important event of the year was the transfer, on the 15th February 1888, to the charge of the Director General of the Indian Telegraph Department, of the Indo-European Telegraph Department, which had hitherto been administered by a Director-in-Chief, whose head-quarters were in London.

2. In order to render the financial results of each department comparable with those of previous years, the Administration Reports must be written separately; and it is only here desirable to refer to the Indo-European Department so far as to show how the finances of the country are affected by the two combined.

The following summary exhibits the gross capital of the two Departments to the end of the year under review, and the receipts, expenditure, and profit for the year:—

Department.	Capital to the end of the year.	1887-88.			
		Revenue Receipts.	Revenue Expenditure.	Profit.	Profit per cent.
	₨	₨	₨	₨	₨
Indian	4,27,77,583	65,28,660	42,92,248	23,36,412	5·46
Indo-European . . .	1,12,81,595	10,35,237	8,36,856	1,98,381	1·75
Total .	5,40,59,178	76,63,897	51,29,104	25,34,793	4·69

It should be here noted that the "Receipts" for both Departments include the value of Government Service telegrams.

3. The remainder of this Report deals with the Indian Department alone.

Appendix A. Para. 14.

4. **Finance.**—The Total Capital expenditure to the end of the year is ₨4,27,77,583. The Revenue of the year amounts to ₨66,28,660, and the expenditure was ₨42,92,248, leaving a surplus of ₨23,36,412, which is equal to 5·46 per cent. on the Capital.

Omitting the *pro formâ* revenue, and the value of the messages despatched on the service of Government, the surplus is reduced to ₨5,94,234 and the interest on Capital to ₨1·39.

Para. 16.

5. **Message Traffic.**—2,807,617 paid telegrams were despatched against 2,516,826 in 1886-87—an increase of 290,791; of which increase, 206,487 were private and 84,304 State. As is shewn in this report, a considerable amount of the increased traffic of late years is due to the large number of branch telegraph lines and offices which have been established. These feeders all bring work on to the main line wires, which are now taxed nearly to their full capacity; and a

Paras. 23 and 57.

considerable increase to the trunk wires will shortly be inevitable to enable the growing traffic to be satisfactorily dealt with.

6. Message Revenue.—This revenue amounted to ₹51,73,045 (including ₹5,049 credited to Provincial offices), showing an increase over 1886-87 of ₹3,42,806; of which ₹10,945 was for State, and ₹3,31,861 for Private telegrams. Para. 16.

The proportions of the total message revenue due to the several classes of traffic were—

State	Inland	31·81
	Foreign	1·25
Private	Inland	38·31
	Foreign	28·63

7. New Telegraph Stations.—190 new offices were opened during the year, raising the number open to the public on the 31st March 1888 to 2,579. Paras. 42-43.

Of these, 745 were departmental and combined offices, and the remainder licensed offices on railways and canals. The total number of public telegraph offices has increased 61 per cent. during the past five years (since 1882-83), and the increase in the same period in departmental offices has been 431, or 137 per cent. Paras. 42-44.

8. Extensions of lines.—The following figures show the extent of lines, wire and cable at the close of the year:— Paras. 62-64.

	Miles.
Posts	31,894
Wire	93,517
Cable	226

These figures represent an increase over the figures for the previous year of—

	Miles.
Posts	1,860
Wire	6,627
Cable	30

9. Upkeep of lines.—The interruptions to communication caused by faults on the lines during the year under review do not compare favourably in number with the previous year, but on the other hand those that occurred were removed with greater rapidity. Most of the faults are traceable to exceptional causes, and the fact that the average duration as compared with that of the previous year is less by 58 per cent. shows that the line establishment have been in no way remiss in the performance of their arduous duties. Excluding Upper Burma, where, owing to the disturbed state of the country and the necessity for the repair parties having to travel under escort, the duration of interruptions is exceptionally long, the average duration of faults becomes 19 hours as compared with 36 of the previous year. Paras. 76-81.

10. Licensed Telegraph Systems.—During the year the wire erected for railways and for canals respectively was 1,652 miles for the former, and 76 for the latter; and the number of new offices fitted up was 125. The extent of the system maintained by this Department for Railways and Canals at the close of the year is as follows:— Para. 63.

	Railways.	Canals.	TOTAL.
Miles of wire	33,043	597	33,640
" " cable	9	...	9
Number of offices	1,472	32	1,504

The line along the Sone Canal, which was the property of the Irrigation Department, was transferred to the capital account of this Department and the offices are now all worked as combined offices.

11. Telephones.—The earnings of the Telephone Companies show a slight increase over those of the previous year, but the business done is still small. Para. 82.

The decrease shewn in para. 83 under private lines maintained by this Department is only apparent, and is due to those for Railways and Canals being

now included under licensed Telegraph Systems, uniform charges for all work done for such systems having been introduced.

Paras. 45 and 46.

12. Traffic efficiency.—It is satisfactory to record a substantial improvement in speed of transmission and some diminution in the number of complaints by the public.

II.—REVENUE AND EXPENDITURE.

13. Capital Account.—The Capital expenditure of the year amounted to R23,49,550, under the following heads:—

Lines and Buildings	19,18,347
Tools and plant	94,327
Workshop — Buildings	2,414
Workshop — Machinery and plant	*1,975
Workshop — Materials	*7,327
Store-houses	6,508
Stores	9,15,269
Charge for exchange on payments in England	*5,87,064
Suspense heads	9,051
TOTAL	23,49,550

In the above account the expenditure of R9,15,269 on stores and the credit of R5,87,064 to loss by exchange require explanation.

Hitherto all stores and workshop materials were brought on the books at a value of two shillings per rupee and the loss by exchange was debited in a lump sum. This plan caused the cost of stores locally purchased or locally manufactured to compare unfavourably with that of those imported; and in the case of instruments and other articles, manufactured partly from imported and partly from indigenous material, rendered it most difficult to calculate the real value. Consequently, the Government of India (in a letter, No. 11.A.T., dated the 28th February 1888) ordered that in future the imported stores should be brought on the books at a price to include loss by exchange, and those already in stock should be re-valued.

The actual value of stores imported or purchased during the year was R3,28,205.

14. Revenue Account.—The Revenue Account of 1887-88 compares as shewn below with that of 1886-87:—

RECEIPTS.	1886-87.	1887-88.	EXPENDITURE.	1886-87.	1887-88.
	R	R		R	R
Message revenue	†48,26,078	51,67,996	Repairs of lines	4,64,601	3,40,355
Receipts from Railways and canals for rent of lines and offices supplied and maintained for them	9,64,997	12,55,080	Direction	1,58,741	1,71,267
Rent of private lines and claims against guarantees	82,975	1,18,866	Accounts	56,301	63,254
Sale of books, Gazettes &c.	16,099	15,955	Superintendence	7,40,473	8,10,708
Miscellaneous	51,767	36,241	Line maintenance and establishment	2,41,467	2,83,630
News—free and other *pro-formâ* messages	34,215	34,522	Check office	54,532	60,250
			Signal Offices.		
			Departmental	21,68,586	22,88,539
			Non-departmental	1,41,502	1,37,085
			Minor undertakings	6,427	6,503
			Telegraph stamps	6,089	6,896
			Stationery and printed forms	68,767	1,09,852
			Other items	14,387	13,909
			Total Expenditure	41,21,873	42,92,248
			Surplus receipts	18,54,258	23,36,412
TOTAL	59,76,131	66,28,660	TOTAL	59,76,131	66,28,660

* Credits

† In para. 13 of last year's report the Imperial message revenue was shewn as R332 too much owing to this amount received from Provincial offices having been twice credited in the Revenue accounts.

15. It will be seen that against an increased outlay of ₹1,70,375, there was an increase of revenue of ₹6,52,529, making a net improvement of ₹4,82,154. Of the increased receipts ₹3,41,918 is due to message revenue and ₹2,90,083 to increased rent from Railways and Canals, due partly to additional mileage of wires supplied and partly to an alteration in rates. On the expenditure side of the account the cost of repairs has fallen from what it was in 1886-87, but is higher than in 1885-86. This item is liable to fluctuation and is necessarily largely dependent on floods, storms, &c.

There is a large increase in the cost of printed forms, which is partly due to the increased number used for message traffic and partly to a replenishment of the reserve stock.

III.—TRAFFIC.

16. The number and value of Paid telegrams of all kinds, under the two heads State and Private, including those collected in Provincial offices, are shewn below with the corresponding figures of the previous year :—

Class of Message.	1887-88.		1886-87.	
	Number.	Value.	Number.	Value.
		₹		₹
State Inland	537,193	16,45,797	452,277	16,20,626
State Foreign	6,286	64,268	6,898	78,494
Total State	543,479	17,10,065	459,175	16,99,120
Private Inland	1,860,390	19,81,814	1,683,758	18,17,798
Private Foreign	403,748	14,81,166	373,893	13,13,321
Total Private	2,264,138	34,62,980	2,057,651	31,31,119
Total State and Private	2,807,617	51,73,045	2,516,826	48,30,239

The net increase in 1887-88 amounts to 290,791 in number, and ₹3,42,806 in value, or 11·55 and 7·09 per cent., respectively.

The Provincial revenue included above is shewn below. It is collected in only three offices working under special arrangements with Local Governments, *viz.*, False Point, Dhulia and Malegaon.

Class of Message.	1887-88.		1886-87.	
	Number.	Value.	Number.	Value.
		₹		₹
State	1,680	2,409	1,481	1,755
Private	2,385	2,640	2,076	2,406
Total	4,065	5,049	3,557	4,161

Deducting these amounts from those first given, the net Imperial message revenue of the year, as shewn in the Revenue account given in para. 14, is :—

	₹
State	17,07,656
Private	34,60,340
Total	51,67,996

17. In Appendix B. will be found a statement of the message revenue collected in the various administrative divisions of the Department, contrasted with the figures of the previous year.

18. The proportion in which the traffic was contributed during the year by the four main heads, Inland State, Foreign State, Inland Private, Foreign Private are shewn in the following table:—

Class.	Inland.		Foreign.		Total.	
	Number.	Value.	Number.	Value.	Number.	Value.
State	19·14	31·81	0·22	1·25	19·36	33·06
Private	66·26	38·31	14·38	28·63	80·64	66·94
Total .	85·40	70·12	14·60	29·88	100·00	100·00

19. The proportion of the value of State Inland traffic to the total message revenue was 33·55 per cent. in 1886-87, and though it has slightly fallen to 31·81 per cent. during 1887-88, it is still unduly high, the average of the four years previous to 1886-87 having been only 19·1 per cent. The causes are the same as those stated in last year's report, *viz.*, the military operations in Upper Burma and the general settlement of administration in that province.

Inland State Telegrams.

20. The number and value of these telegrams continued to rise above even the previously unprecedented figures attained in 1886-87. The net increases over 1886-87, were 84,916 in number, and ₹25,171 in value, making the total of the year 537,193 telegrams of the value of ₹16,45,797. The increase in number in the Upper Burma Division alone amounted to 81,544 telegrams and the increase in value to ₹1,29,329. Against this large increase in value in Burma, there was a very general falling off in other divisions owing to a greater use of the "Deferred" class and a reduction in the length of telegrams. "Urgent" telegrams formed only 32·71 per cent. of the whole number of Inland State telegrams in 1887-88, against 38·77 per cent. in the previous year, and the average cost of a State Inland telegram throughout the whole Department fell from ₹3·583 in 1886-87, to ₹3·069 in 1887-88. The fall in the Upper Burma Division alone was from ₹7·87 to ₹4·84, showing a satisfactory economy in the use of the wires, though the average cost of a telegram in Upper Burma was still 58 per cent. higher than the average of the whole Department.

21. It may be added that since the 1st April 1888, the number and value of State telegrams sent from Upper Burma have fallen considerably, due no doubt to a great extent to the enforcement from that date of the rule requiring all such telegrams to be prepaid. During the first three months of the current year, the number of telegrams sent was at the rate of less than half the number sent in 1886-87, and the average value of each was only ₹2·4. After making due allowance for the more settled state of the province, these results show that the rule regarding prepayment of State telegrams by officials acts as a most salutary check on an undue use of the wires to the detriment of the paying public.

Foreign State Telegrams.

22. This traffic fell slightly as compared with 1886-87, by 612 telegrams in number, and ₹14,226 in value, the total of the year being 6,286 telegrams of the value of ₹64,268 (Indian share only). The latter amount represents, in the case of telegrams to Europe, only about one-ninth of the actual cost of the telegrams, the remainder being the shares of the administrations which carry them beyond the limits of India. As these payments, which may be roughly stated at five lakhs of rupees during the year under review, are for the most part a final charge on the revenues of India, any diminution of this class of traffic is satis-

factory from a financial point of view, and it is evidently desirable that the codification of phrases should be availed of as much as possible.

Inland Private Telegrams.

23. This class of telegrams increased 10·49 per cent. in number, and 9·02 per cent. in value over the figures of 1886-87. The actual increases were 176,632 in number, and R1,64,016 in value, making the total of the year 1,860,390 telegrams costing R19,81,814. The growth of the traffic during the past six years, and the number of offices open at the end of each year are exhibited in the statement given in paragraph 32. As was the case in the year 1886-87, nearly one-third of the increase, both in number and value, was collected in Upper Burma alone, and was to great extent due to the special circumstances of a large number of native troops serving in that province at a distance from their families. The remainder of the increase was very generally distributed, the Sind and Baluchistan Division being the only one that showed a decrease, due apparently to the contraction of operations on the frontier railways. More than one-quarter of the increased receipts, or R43,609, were collected in new offices, opened at the close of 1886-87, and during 1887-88. As the return traffic addressed to these new offices, and practically created by them in the old offices, must also have been very considerable, it is evident that but for these new offices, and for the exceptional traffic from Upper Burma, the ordinary increase of traffic in the older offices throughout the country generally would have been very small, thus indicating that the use of the telegraph by the public continues very stationary, except when developed by an expenditure of capital on extensions of lines and offices. This subject was fully dealt with in the report for 1886-87, and it is sufficient to repeat here that under the present tariff, which is very much cheaper than those that preceded it, the receipts from private Inland telegrams are steadily improving, but that the progress of 42·92 per cent comparing 1882-83 with 1887-88 has been mainly due to an increase during the same period of the number of offices from 314 to 745, or 137 per cent., and that the increased revenue has only been gained by considerable expenditure both for new lines and extra establishment.

24. The average length of an Inland private telegram in all classes remains remarkably constant at a little over 10 chargeable words, exclusive of the free address, which is often, especially in the case of messages to natives, very voluminous. The concession of a free address is one that has been withdrawn of recent years in the United Kingdom, and the general principle adopted there, and in Europe generally, is that senders should be charged for the work their telegrams involve, as measured by the number of words. This rule was formerly in force in India, but was abandoned in 1872 in favour of a free address in deference to public requirements, experience having shewn, not only the difficulty of delivering telegrams, insufficiently addressed in a country where there is so much similarity in names, but also the unwillingness of senders to give adequate addresses when it was necessary to pay for every word. In any comparison of the Indian tariff with those of other countries, it is therefore necessary to allow for the mass of matter which we carry free in the address, the latter being often very much longer than the body of the message itself, which alone is charged for.

Foreign Private Telegrams.

25. This traffic shows an increase over the previous year of 29,885 in number, and R1,67,845 in the receipts; being increases of 7·98 and 12·78 per cent. respectively. A part of the increase is due, not to increased traffic, but to the loss by exchange in settlement with other administrations having been R59,882 less than in the previous year, when the loss was exceptionally heavy owing to special circumstances, as explained in paragraph 26 of the Administration Report for 1886-87. The traffic between India and Europe was almost stationary both in number and amount, but there was an improvement in the traffic between India and Ceylon, between India and the countries to the eastward, and between Europe and China, Australia, &c.

26. As has been pointed out in previous reports, our foreign traffic is almost entirely of a mercantile character, and the factor which mainly controls its volume is the state of trade. The telegrams, with few exceptions, are in abbreviated code, the economy of the use of which is thoroughly appreciated.

27. **Classification of Inland Telegrams.**—The inland paid traffic of the year, both State and Private, was classed by senders in the following proportions:—Urgent 12·03 per cent., Ordinary 36·85 per cent., and Deferred 51·12 per cent., showing a slight increase of the deferred and reduction of the urgent class as compared with the previous year.

28. The statements below show the classification separately under the three heads of State, Private and Press, compared with the previous year, and with the average of the previous four years:—

Class.	1887-88.	1886-87.	Average of four years from 1883-84 to 1886-87.
State.			
Local*	...	0·21	0·97
Deferred	64·07	52·08	57·74
Ordinary	3·22	8·94	11·17
Urgent	32·71	38·77	30·12
TOTAL	100·00	100·00	100·00
Private.			
Local*	...	0·15	0·49
Deferred	47·34	49·25	46·94
Ordinary	46·65	43·81	46·06
Urgent	6·01	6·79	6·51
TOTAL	100·00	100·00	100·00
Press.			
Deferred	56·90	53·57	49·61
Ordinary	36·78	37·20	42·64
Urgent	6·32	9·23	7·75
TOTAL	100·00	100·00	100·00

Under the orders of Government, rescinded since the close of the year under review, State telegrams, except in a few specified cases, could hitherto only be classified Urgent or Deferred, thus affording no comparison in classification with private telegrams. The fall in the number of State telegrams classed Urgent as shown in the statement is, however, satisfactory.

It will be seen that the classification of telegrams by the public is very constant, the proportions for 1887-88 closely approaching the average of the previous four years, and as compared with 1886-87 showing a slight diminution in "Deferred" and increase in "Ordinary." In press telegrams there is a tendency towards an increase of the "Deferred" class.

During the year under review, a substantial concession was made in favour of Deferred telegrams by allowing greater recourse to delivery by hand in cases when such telegrams had suffered delay in transmission, or were likely to do so by the local postal delivery arrangements not fitting in well.

29. The numbers and values of the telegrams in each class are shewn in the statement given below:—

Class.	Urgent.		Ordinary.		Deferred.		Total.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.
		R		R		R		R
State	175,713	11,14,157	17,303	17,954	344,177	5,16,911	537,193	16,49,022
Private	110,865	2,87,609	860,381	10,43,986	873,104	5,89,993	1,844,350	19,21,588
Press	1,014	12,126	5,899	19,690	9,127	25,597	16,040	57,413
TOTAL	287,592	14,13,892	‡883,583	‡10,81,630	12,26,408	11,32,501	2,397,583	†36,28,023

* Discontinued from 1st July 1886.
† Exclusive of R12,055 on account of fees for abbreviated addresses, and a debit adjustment of R12,467.
‡ Includes 46,420 telegraphic money order advices, value R46,420.

30. Telegraphic money orders.—It was stated in last year's report that in communication with the Postal Department the rules for these orders had been simplified and the charges reduced from the 1st January 1887, with the result that the number of them had risen in the three months from January to March 1887, to 7,138 against 2,883 in the corresponding months of the previous year. Though the subject is one which mainly concerns the Postal Department, it is satisfactory to record that during 1887-88, the use of these orders has greatly extended, the Telegraph Department having transmitted in that year 46,420 advices or an average of 3,868 monthly against a monthly average of 2,379 in the first three months of the new system. This rapid means of remittance has proved a boon to sepoys, camp followers, servants, &c., absent from their homes, who, until the amount of the prepaid reply to a telegram was limited to Rupees two, used to send a considerable portion of their remittances under the guise of "reply paid" telegrams through the agency of the Telegraph Department. The Department now receives a fixed charge of one rupee from the Postal Department for each telegraphic money order advice, irrespective of the number of words it contains, the advice being transmitted and delivered, under special precautions, as a telegram of the "Ordinary" class.

31. Total number of Messages.—The figures given below show the actual signalling work done, being the total of all telegrams, paid and free, both sent and received, as well as of all repetitions made in transit. It will be noticed that the work has doubled since 1882-83.

1880-81	6,649,709	1884-85	9,776,896
1881-82	6,719,621	1885-86	12,177,387
1882-83	7,862,671	1886-87	14,096,713
1883-84	8,271,509	1887-88	15,929,199

32. Inland Traffic.—The following statement exhibits the growth of State and Private traffic for the past six years, during which the tariff has remained unchanged. State messages have more than doubled in number since 1882-83; while the increase in private traffic, comparing 1882-83 and 1887-88, has been 56·40 per cent. in number and 42·92 per cent. in value; and the increase in the number of offices has been from 314 to 745 or 137 per cent. The figures include Provincial revenue.

Year.	STATE.						PRIVATE.						TOTAL.						Number of Departmental Offices remaining open at the close of each year.
	Number.	Value.	Percentage of number compared with previous year.		Percentage of value compared with previous year.		Number.	Value.	Percentage of number compared with previous year.		Percentage of value compared with previous year.		Number.	Value.	Percentage of number compared with previous year.		Percentage of value compared with previous year.		
			Increase.	Decrease.	Increase.	Decrease.			Increase.	Decrease.	Increase.	Decrease.			Increase.	Decrease.	Increase.	Decrease.	
		₹						₹						₹					
1882-83 .	253,731	6,09,818	3·21	...	...	12·69	1,189,437	13,86,630	14·90	...	5·30	...	1,443,168	19,96,448	12·66	...	...	0·93	314
1883-84 .	226,840	4,71,232	...	10·60	...	22·73	1,236,140	14,15,754	3·92	...	2·10	...	1,462,980	18,86,986	1·37	...	...	5·48	349
1884-85 .	286,966	6,63,649	26·50	...	40·83	...	1,364,814	15,04,633	10·40	...	6·27	...	1,651,780	21,68,282	12·90	...	14·90	...	521
1885-86 .	382,732	9,24,445	33·37	...	39·29	...	1,527,990	16,38,165	11·95	...	8·87	...	1,910,722	25,62,610	15·67	...	18·18	...	634
1886-87 .	452,277	16,20,626	18·17	...	75·30	...	1,683,758	18,17,798	10·19	...	10·96	...	2,136,035	34,38,424	11·79	...	34·17	...	699
1887-88 .	537,193	16,45,797	18·77	...	1·55	...	1,860,390	19,81,814	10·49	...	9·02	...	2,397,583	36,27,611	12·24	...	5·50	...	745

33. Foreign Traffic.—The rate of progress of this traffic shows an improvement in 1887-88 over that of previous years, but, as explained in paragraph 25, this is partly due to a reduced loss by exchange, and partly to increased traffic between Europe and countries to the East of India, including Australia. The traffic between Europe and India has been very stationary for the past three years.

Year.	STATE.						PRIVATE.						TOTAL.					
	Number.	Indian share of charge.	Percentage of number compared with previous year.		Percentage of value compared with previous year.		Number.	Indian share of charge.	Percentage of number compared with previous year.		Percentage of value compared with previous year.		Number.	Indian share of charge.	Percentage of number compared with previous year.		Percentage of value compared with previous year.	
			Increase.	Decrease.	Increase.	Decrease.			Increase.	Decrease.	Increase.	Decrease.			Increase.	Decrease.	Increase.	Decrease.
		R						R						R				
1882-83 . .	5,473	47,491	28·18	...	18·02	...	350,538	12,31,669	6·82	...	6·59	...	356,011	12,79,160	7·10	...	6·98	...
1883-84 . .	4,918	37,124	...	10·15	...	21·82	357,616	12,95,957	2·01	...	5·21	...	362,534	13,33,081	1·83	...	4·21	...
1884-85 . .	6,088	52,493	23·79	...	41·39	...	360,229	12,77,253	0·73	...	...	1·44	366,317	13,29,746	1·04	...	...	0·25
1885-86 . .	8,105	1,27,617	33·13	...	143·11	...	371,111	12,70,825	3·02	...	...	0·50	379,216	13,98,442	3·52	...	5·16	...
1886-87 . .	6,898	8,494	...	14·89	...	38·49	373,893	13,13,321	0·74	...	3·34	...	380,791	13,91,815	0·41	...	...	0·47
1887-88 . .	6,286	64,268	...	8·87	...	18·12	403,748	14,81,166	7·98	...	12·78	...	410,034	15,45,434	7·67	...	11·03	...

34. Communication between India and Europe.—In Appendix C are given details of the distribution of the traffic between India and Europe by the Suez, Teheran and Turkish routes for the past seventeen years. Transit messages to and from the Far East are excluded from the Return, which refers to *numbers* of messages only. The figures for the last five years are reproduced below :—

ROUTE.		1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
Red Sea	*viâ* Suez	57·25	55·50	52·08	58·23	64·01
Indo-European	„ Teheran	41·06	43·03	46·55	40·67	34·50
	„ Turkey	1·69	1·47	1·37	1·10	1·49
	TOTAL	100·00	100·00	100·00	100·00	100·00

It will be noticed that the Suez route carried more, and the Teheran route less, than the average during 1887-88; this is due to the Teheran route having been interrupted with Great Britain from the 13th to the 17th December 1887, and from the 1st February 1888 to the end of the official year, owing to the failure of the North Sea cables between Emden and Lowestoft. It is understood that bad weather mainly, though not altogether, prevented the more speedy repair of these cables by the Submarine Telegraph Company and the German Union Telegraph Company, to which they belonged. The interruption was a serious one from an Imperial point of view, as, in the event of a simultaneous failure of the Suez cables, both the Indian and Colonial Governments, and the East Indian, China and Australian trade, would have been put to great inconvenience. The Indo-European Telegraph Company did all in their power to expedite the repairs; and representations were made by this Department both to the British Postal Department and to the Government of India to use their good offices to the same end.*

The Eastern Company's route *viâ* Suez worked admirably throughout the year; and the only important interruption on the Turkish route was one between Bagdad and Mossul in April 1887, which lasted 16 days.

35. Communication with the Straits, China and Australia—There was fortunately no simultaneous interruption of the Eastern Extension Company's cables between Madras and Penang, and between Rangoon (Elephant Point) and Penang, such as occurred during 1886-87, so that communication with the Straits was maintained throughout the year; as was also the case between Singapore and the Australian Continent.

Direct communication between India and China by cable was cut off, between the 30th July and the 7th August, by the failure of the single cable which connects Singapore and Saigon. But the Company in such cases divert the China traffic, from and to Europe, by the Great Northern Telegraph Company's line through Asiatic Russia. The Indo-Siam line to Saigon, see para. 36, did not prove a reliable alternative during the interruption of the Singapore-Saigon cable, as it was also out of order at the time.

The following is a list of the cable interruptions that occurred :—

Elephant Point to Penang	11th July to 3rd August.
„	18th October to 5th December.
Madras to Penang	9th to 17th April.
„	13th to 15th December (for repairs).
Singapore to Saigon	30th July to 7th August.

36. Indo-Siam Line.—There was very little improvement in the traffic of this line during the year, and as a through International route from India to Saigon, the line continued almost valueless. The total number of messages sent and received was 1,387, against 1,386 in the previous year; and the receipts of the Indian Department amounted to ₹7,365-4, against ₹6,903-15 in 1886-87.

The northern route from Moulmein to Bangkôk, *viâ* Raheng, remained almost constantly interrupted throughout the year, and the southern route, *viâ*

* The British and German Governments now each own one of these cables, and will undertake their maintenance from January 1889. It is probable, therefore, that any future breaks will be speedily repaired.

Myitta and Kanburi, was also subject to long interruptions, mostly in Siamese territory, the duration of which aggregated over one hundred days; moreover between Bangkôk and Saigon the route suffered further interruption for about fifty-seven days. Owing to the care with which they were constructed and maintained, the lines within the British frontier, though traversing most difficult and unhealthy forest and mountainous country, were kept in good working order; but the defective working of the lines to the eastward, in foreign territory, prevented any adequate return in the shape of traffic being reaped from the expense and trouble bestowed on our lines. The inefficiency of the line from the frontier of India to Saigon *viâ* Bangkôk was made the subject of diplomatic representation to the Siam Government during the year under review, and a small section of the most difficult part of the Siamese line near the British frontier was, at the request of the Siam Government, inspected and reported on by an officer of this Department. There is reason to hope that these measures may result in an improvement in its maintenance.

37. **Extensions in China.**—The opening up of telegraphic communication in China made rapid strides during the year. The northern line from Shanghai *viâ* the provinces of Hupe and Szechuen was completed to Yunnan, and three offices have been opened in that province which is partly co-terminous with the British frontier in Upper Burma. A second line from Yunnan to the Coast ports *viâ* the provinces of Kwangsi and Kwantung to Canton was also under construction, and from recent official reports this line was expected to have been completed to Yunnan in March last, thus affording two routes from Yunnan to the the Pacific Ocean. These extensions are a matter of considerable interest to India, as there now remains but a short link to connect the wires of this Department and those of the Chinese Government in the neighbourhood of Bhamo. When this has been done, a comparatively cheap telegraphic tariff between India and China will, with the co-operation of the Chinese Government, probably be possible. The latest information received regarding the progress of the telegraph line in Western Yunnan, was that it had reached Momein, which is about 140 miles from Bhamo.

38. **Other extensions of interest in Foreign countries.**—During the year the Island of Formosa was connected with Foochow by a Submarine cable, and three offices were opened in the Island; telegraphic connection was established between Malacca and the States of Selangor and Sungie Ujong, and three offices were opened in each State; and a cable was laid from Gibraltar to Tangier, establishing communication with Morocco.

39. **Traffic Statistics.**—A graphic representation of the number and value of inland and foreign paid messages, year by year, as far back as the record is available, will be found in diagrams A and B.

40. Appendix D is an abstract of signal offices, classed in groups according to the amount of traffic originating at each, year by year, since 1877-78.

41. Appendix E shows the number of signal offices in each division, opened at the end of the year.

42. The total number of Departmental, including "combined," offices open at the end of the year was 745, and the department provided and supervised 1,504 Railway and canal offices, of which 1,243 were available to the public.

There were also 642 Railway offices not maintained by the Telegraph Department, of which 591 were available to the public.

43. The total number of Telegraph offices open to the public during the past five years is shewn below:—

	1883-84.	1884-85.	1885-86	1886-87.	1887-88.
Departmental and Combined	349	521	634	699	745
Railway and other licensed offices . . .	1,382	1,514	1,577	1,690	1,834
TOTAL .	1,731	2,035	2,211	2,389	2,579

44. Appendix M is a list, arranged by Provinces, of departmental offices opened during the year, *viz.* :—

Assam	6
Bengal	19
Bombay	4
Burma	36
Kathiawar	6
Madras	4
Mysore	4
North-Western Provinces and Oudh	6
Punjab	5
Sind and Baluchistan	1
Offices opened in connection with His Excellency the Viceroy's Tour	5
Offices opened in connection with His Excellency the Commander-in-Chief's Tour	2
TOTAL	98
The number closed* (permanently or temporarily)	52
Leaving a net increase of	46

or a percentage of 6·58. The offices were worked as shewn below :—

By the Post Office (*see* paragraphs 55 to 60)	486
" a Clerk of a Public Office	1
" " Light-house keeper	1
" Soldiers	64
Total worked by extra-Departmental Agency	552
" " " purely Departmental Agency	193
TOTAL	745

45. **Speed of transmission.**—In the following table and in Diagram C are given the average time intervals occupied in the transmission† of telegrams (excluding deferred) over the principal main routes during the past five years :—

	1883-84.		1884-85.		1885-86.		1886-87.		1887-88.	
	H.	M.	H.	M.	H.	M.	H.	M.	H.	M.
Calcutta to Karachi	1	2	0	57	0	51	0	51	0	32
Karachi to Calcutta	0	36	0	35	0	36	0	35	0	20
Calcutta to Bombay	1	6	0	47	0	34	0	40	0	34
Bombay to Calcutta	1	10	0	48	0	36	0	43	0	31
Calcutta to Madras	1	7	1	1	0	50	0	54	0	34
Madras to Calcutta	1	4	0	59	0	46	0	59	0	45
Madras to Bombay	0	40	0	33	0	33	0	24	0	27
Bombay to Madras	0	38	0	28	0	36	0	32	0	31
Bombay to Karachi	0	35	0	35	0	31	0	28	0	24
Karachi to Bombay	0	30	0	24	0	21	0	14	0	17
Rangoon to Calcutta	2	50	2	10	1	22	3	17	2	22

It will be observed that there has been a very marked improvement in 1887-88 on all routes, in spite of the increase in traffic and the pressure on the lines between Calcutta and Rangoon—aggravated by the long interruption at the Pudda River referred to in para. 71. The results afford good evidence of the attention that has been devoted to increasing the means of communication where necessary, and maintaining the lines and offices in a state of efficiency.

The speed at which "Urgent" messages, including all Foreign messages, are carried is very much greater than that shewn in the table, in which all "Ordinary" messages are taken into account as well as "Urgent."† In illustration of this, it may be mentioned that the actual average time in transmission

* For particulars, *see* Appendix N.

† To save the labour of compiling the real average delay from the actual time occupied in transmission of *all* messages, the averages above referred to are calculated on the mean of the daily maximum and minimum delay on each route, and they are, as a fact, very much higher than the true averages.

of *all* foreign transit messages between Bombay and Madras for the six months ending 31st March 1888, was only a few seconds over nine minutes.

46. Complaints.—In Appendix F will be found two statements giving particulars of the complaints made by the public regarding telegrams during the past two years. While the traffic, including messages transferred for delivery from licensed administrations, increased 10·57 per cent. over that of 1886-87, the net increase in the number of admitted complaints in which the Department was concerned was only 1·46 per cent., the percentage of messages forming the subject of complaint falling from ·033 to ·029. There was therefore a slight improvement over the results of 1886-87.

News-Free and Concessional Telegrams.

47. The numbers of free news telegrams, such as Mail Steamer reports, transmitted during the last three years have been as follows:—

1885-86	788
1886-87	823
1887-88	933

These telegrams are transmitted to a large number of stations, and entail a very considerable amount of work on the Department. Their nominal value was ₹28,909-3.

In addition to the above, 1,253 telegrams of the nominal value of ₹5,612-14 were transmitted free on behalf of the French and Portuguese Governments and of His Highness the Khan of Kalât, under the special agreements existing with those governments.

Traffic with Licensed Telegraphs.

48. The statistics of this traffic for the past four years are given below:—

	1884-85.	1885-86.	1886-87.	1887-88.
Transferred to Railways	132,330	124,288	118,764	100,469
Received from Railways	*185,261	†201,264	‡236,152	§236,455
TOTAL	317,591	325,552	354,916	336,924

In addition to the telegrams shewn as transferred to Railways, all of which were booked at departmental or combined offices, a large number of telegrams were transferred, which originated in railway offices, and passed over the wires of the Department in transit to the offices of other railways.

Press Telegrams.

49. As will be seen from the statement below, Inland press telegrams continue almost stationary both in number and value. There has been a diminution both in number and value of urgent and ordinary press telegrams, compensated for by an increase in deferred. The total number of chargeable words transmitted in Inland press telegrams has been only 2,462,304 during the year, roughly 8,200 a day, excluding Sundays and holidays, and the concession of quarter ordinary rates represents a total reduction in charges to the "press" of ₹1,72,239. It is probable, however, that but for the reduced rates, the number and length of telegrams sent would have been much curtailed.

Foreign press traffic shows some growth. The press telegrams addressed to India, included in the statement, numbered 723, of the value (Indian share only) of ₹2,555—against 449 and ₹1,581, during the nine months of the previous year that the reduced rates for foreign press telegrams were in force. It may be use-

* Includes 857 Foreign messages originating on Railway lines and transferred to this Department.
† " 716 " " " " " " " "
‡ " 525 " " " " " " " "
§ " 558 " " " " " " " "

ful to mention here that these telegrams, which are not allowed to interfere with ordinary traffic, are carried at one-third rates.

Years.	Inland.		Foreign.		Total.		Remarks.
	No.	Value.	No.	Value.	No.	Value.	
		R		R		R	
1883-84 . .	10,218	37,290	532	2,303	10,705	39,593	In the report for 1886-87, the foreign press message figures did not include 449 telegrams of the value of R1,581 addressed to stations in India under the reduced rates introduced in July 1886. These have been added and similar statistics will always be given in future years.
1884-85 . .	12,996	49,347	877	3,937	13,873	53,284	
1885-86 . .	15,175	57,985	975	11,442	16,150	69,427	
1886-87 . .	15,963	57,167	1,522	12,573	17,485	69,740	
1887-88 . .	16,040	57,413	1,824	15,125	17,864	72,538	

A statement showing month by month the number and value of press messages during the year will be found in Appendix G.

Undelivered Telegrams.

50. The results compared with the previous year are shewn below. The percentage of undelivered telegrams has somewhat increased, but the causes of non-delivery are almost entirely beyond the control of the telegraph service.

Cause of non-delivery.	1886-87.		1887-88.	
	No.	Percentage.	No.	Percentage.
1. Not found: address insufficient . .	2,168	·074	2,365	·073
2. Not found at address given . . .	3,583	·123	3,933	·122
3. Address changed in transmission . .	47	·002	51	·002
4. Left station: new address not known .	560	·019	597	·018
5. Left India	186	·007	208	·006
6. Left for original station	1,678	·057	1,950	·061
7. Returned by Dead Letter Office . .	2,019	·070	2,750	·085
8. Addressee, or address given, unknown .	511	·017	901	·028
9. Refused	141	·004	177	·005
10. Other reasons	183	·007	187	·006
Total .	11,076	·380	13,119	·406

Signalling Establishment.

51. At the close of the year, 1,345 Civil Telegraph Masters and Signallers, 11 Non-Commissioned Officers on the Unattached List, and 265 Military Signallers were employed; in addition, one clerk of a public office, 586 postal clerks, three light-house keepers, and six inspectors were more or less engaged on telegraph duties.

52. The number of soldiers trained in telegraphy during the year was 190, and at its close 226 were under instruction. These latter figures show a grea increase on the previous year, and are the result of the desire of the Government and of His Excellency the Commander-in-Chief to spread a knowledge of telegraphy in the Army, so as to provide trained signallers, in case of war, for employment in Field Telegraph Offices.

Died	18
Dismissed	11
Invalided	11
Resigned	14
Retired	2
Transferred to clerical establishment, or to other departments	2
Total .	58

53. The number of casualties among the departmental Signalling Staff during the year was 58, a percentage of 4·27, due to the causes marginally noted.

54. The list of efficient members of Volunteer Corps in the Telegraph Department at the close of the year 1887-88, showed a strength of 404 against 369 for the previous year.

55. **Post Office Agency.**—The utilization of the agency of the Post Office for working small telegraph offices of the main circuits continued to make steady progress.

56. Thirty-nine new combined offices were established, and thirteen departmental offices were transferred to postal agency; on the other hand, six combined offices were closed, making the net increase in the number of combined offices 46, as shewn in the statement below. In connection with the extensions to the new offices, 342 miles of line and 368 miles of wire were added during the year, and the total number of combined offices open at the end of the year, including 125 small departmental offices transferred, was 486.

Year.	Number of combined offices open on 31st March.		Mileage of line and wire added in connection with these extensions.	
	Transferred to Postal Agency.	New.	New wire on existing supports.	New supports and wire.
1883-84	24	31	612	405
1884-85	73	194	636	1,216
1885-86	92	296	1,662	2,150
1886-87	114	326	1,851	2,434
1887-88	125	361	2,193	2,802
Net additions during 1887-88 .	11	35	342	368

57. The total number of paid telegrams sent from combined offices during the year was 572,512, of the value of R6,63,708, representing one-eighth of the total message revenue of the Department, but though the number of these subsidiary offices largely exceeds the number of the main system, the signalling work done in them was less than one eleventh of that of the whole Department. The combined offices are almost entirely local feeders to the more important offices worked by the Telegraph Department on the trunk lines, all their traffic, in and out, having to be repeated at the latter. Under this arrangement they can be worked very economically, both as regards men and apparatus; but as this repetition, of necessity, adds largely to the work of the central or main line offices, the direct charges paid to the Postal Department for the establishments employed in combined offices only form a part of the expenses the latter entail, neither line charges nor establishment charges in the main line offices being included.

58. The number of telegrams handed in at Postal Receiving offices, *i.e.* post offices which are not also telegraph offices, was 32,819, and the value of the telegrams amounted to R30,698. These figures differ little from those of the previous two years, and the special record of these statistics will be discontinued. The telegrams and their value are both duly accounted for in the telegraph offices to which they are sent for transmission.

59. There were 273 Postal Signallers under training during the year, of whom 137 were granted certificates of qualification by the Department, 64 withdrew, and 72 were still under instruction at the close of the year.

60. In connection with the mutual working arrangements between the Postal and Telegraph Departments, it may be mentioned that a special small "telephone exchange" was established in order to connect the various departments of the Post Office in Calcutta, and was reported to be a great convenience in facilitating business (*see* paragraph 74).

Telegraphic Meteorological Service.

61. With a view to afford the Meteorological Department facilities for promptly warning the various ports of India and Burma of approaching bad weather, a special class of storm signal telegrams was introduced during the year, with the approval of Government, on the application of the Meteorological Reporter to the Government of India. These telegrams are given "precedence" over *ordinary* and *urgent* messages, and their use is resorted to by the Meteorological Reporter to the Government of Bengal and by the Observers at certain important stations, when there would be risk of delay in trusting to telegrams sent under the usual rules. The telegraphic service between the Meteorological Office and the Central Telegraphic Office, in Calcutta, was also improved to enable the Meteorological Reporter to get out his daily reports earlier than hitherto. A considerable number of the Meteorological observers throughout India are *employés* of this Department, and as the work of the two departments is so much connected, the arrangement is advantageous and saves much delay in the despatch of weather telegrams.

IV.—EXTENSION OF LINES AND LINE MAINTENANCE.

62. One thousand eight hundred and sixty miles of line, 6,627 miles of wire and 30 miles of cable, were added during the years.

63. The following figures show the system as it stood at the end of each year for the last 5 years :—

	Miles of Line.	Wire.	Cable.
1883-84	23,341	68,694	135
1884-85	25,387	74,973	142
1885-86	27,510	81,480	187
1886-87	30,034	86,890	196
1887-88	31,894	93,517	226

The wires and cables are maintained for the following purposes :—

	Miles of wire.	Miles of cable.
Imperial lines	58,862	215
Provincial lines	71	...
Native States	100	...
Railway systems	33,043*	9
Canal systems	597	...
Private lines	844	2
TOTAL	93,517	226

64. Appendix I is a statement of the lines, wire and cables maintained in each division, classified according to the purposes for which used. Appendix J gives the length of the lines, wire and cables supplied for each railway and canal system.

65. The following are some of the more important works undertaken for Railways :—

For the Bengal-Nagpur Railway.—On the Nagpur side the existing line from Kanhan Junction to Bilaspur, 244 miles, was completed throughout with three wires. From Bilaspur to Raighur, and on towards the Eeb River, 120 miles of line with one wire was supplied for Railway construction purposes. From the Bengal end, the line, of which 45 miles had been made from Assensol in 1886-87, was continued for Railway construction purposes to Chikardarpore, and on to the Konia River, a total distance from Assensol of 160 miles. On the Katni-Bilaspur branch, the line already up to Umaria, was extended to Sohagpur, 42 miles.

For the Indian Midland Railway.—A line was constructed with two wires from Kalpi to Jhansi, 43 miles; and a second wire was erected from Basoda to Jhansi, 124 miles.

* Exclusive of 6 miles of "crossings".

For the Southern Mahratta Railway.—The following works were in progress at the end of the year:—

	Miles.
An extra wire Poona to Londa	276
" " Hudgi to Gadag	174
Three wires Bellary to Guntakul	30

For the Bellary-Kistna State Railway.—An extra wire was put up from Guntakul to Nandyal, 89 miles.

For the Tirhoot State Railway.—A line of two wires was constructed in extension of the existing line from Baptiahi to Pertabganj, 14 miles.

For the Madras Railway.—An extra wire was erected on the extension from Beypore to Calicut, 9 miles.

For the Nizam's State Railway.—A line was constructed with two wires from Dornakul to Bezvada, 76 miles.

For the Toungoo-Mandalay Extension, Burma State Railway.—A line of two wires from Toungoo to Mandalay, 230 miles, was well on towards completion at the end of the year.

For the Junagad State Railway.—A line was constructed with two wires from Jetalsur to Verawal, 67 miles.

For the Morvi State Railway.—A line with one wire was constructed from Dholia to Morvi, 44 miles.

For the North-Western State Railway.—The erection of an extra wire from Sukkur to Quetta, *viâ* Harnai, was in progress at the end of the year, and a wire was put up from Gulistan junction to Killa Abdulla and Shelabagh.

66. A line was constructed for the *Western Jumna Canal* from Tajawalla to Manak, 76 miles.

67. The following are the principal works carried out for departmental purposes:—

Additional wires.	Miles.
From Broach to Ahmedabad	110
" Rangoon to Poungde	129
" Hyderabad (*Deccan*) to Bezvada	225
" Raneegunge to Burhee	118
" Bankipur to Chupra	36
" Jalpaiguri to Silliguri	24
" Lucknow to Sitapur	53
" Multan to Sukkur	283
" Sukkur to Sibi	297
" Sibi to Quetta *viâ* Harnai	154
" Shahrig to Quetta	86
" Quetta to Killa Abdulla	70

The temporary line from Toungoo to Yamethin was transferred to the permanent line along the Railway.

The line from Thayetmyo to Minbu was made permanent.

The second line from Lahore to Multan, 210 miles, was completed.

68. Among the works carried out in connection with combined offices the following are the more extensive:—

Assam Division.	Miles.
From Alipur Duar to Baxa Duar	22
" Gauhati to Palasbari	15
" Silchar to Karimganj	33
" Karimganj to Patharkandi	20

Bellary Division.	Miles.
From Belgaum to Ashta Road, with branches to Miraj, Sangli and Tasgaon	114

Bombay Division.	Miles.
From Ahmedabad to Dhandhuka	99
" Bhavnagar to Veraval	184
" Panchganni to Mahabaleshvar	11
" Poona to Purandhar	22

Ganjam Division.

	Miles.
From Kendrapara to Alba	14
„ Bishnupur to Garbetta	18
„ Coconada to Pithapuram	16
„ Chicacole to Pandur	13
„ Ellore to Narsapur	77

Madras Division.

	Miles.
From Nidamangalam to Mannargudi, and from Tanjore to Trichinopoly	38
„ Ammayanayakanur to Periyakolam	52
„ Madras to Vellore	86

Punjab Division.

	Miles.
From Sardhana Railway Station to Sardhana Post Office	12
„ Baraut to Kandhla	19
„ Roorkee to Saharanpur	43

Burma Division.

	Miles.
From Myokwin to Lemyethna	14

Upper Burma Division.

	Miles.
From Pyintha to Maymyo	18

Special works.

69. The work in Upper Burma has mainly been in consolidating and strengthening the existing lines.

Communication between Upper Burma and Assam was established by the completion of the line commenced last year, from Manipur *viâ* Tammu and the Chindwin Valley. The wire runs from Mandalay on existing posts to Ava, where a cable across the Irrawadi connects it with Sagain. From Sagain the line is taken across country *viâ* Myinmu to Moniwa where it meets the Chindwin, the valley of which it follows up to the junction of the Yu River. It then follows the Yu River generally to Tammu. With the exception of the section from Kendat to Tammu, 60 miles, which is at present a temporary field line, the circuit has worked well, notwithstanding the great natural difficulties of the country through which it runs. Since the commencement of the monsoon, heavy floods and impassable roads have made it impossible to keep up communication on this section, but it is hoped that by the end of this year the whole section Manipur to Kendat will be completed in a reliable manner. The connection of Upper Burma with India by this route has been a work of considerable difficulty, and the staff employed have suffered much from hardships and exposure and the consequent fever and malaria.

The additional wire between Calcutta and Rangoon, the erection of which was carried as far as Narayanganj last year, was completed to Rangoon, a distance of 580 miles, of which 390 miles are on a separate line of posts. An alternative route has thus been partially secured over the most difficult sections for the important Calcutta-Rangoon traffic.

70. The trial of hard drawn copper wire, mentioned in last year's report, having proved encouraging, a wire of this metal was put up between Bombay and Madras, 800 miles, and between Bombay and Nagpur, 520 miles. It is in contemplation to extend this latter, by wire of a similar metal, to Calcutta, as soon as the line of posts along the Bengal-Nagpur Railway is completed. The results obtained on the new wire are highly satisfactory. Bombay and Madras are now able to work quadruplex without any intermediate translating station. The difficulties connected with the manipulation and erection of the "hard drawn copper wire," have in practice proved, with ordinary precautions, to be less than was anticipated. The use of this wire would have been much extended had it not been for an exceptional rise in the price of copper, which has rendered the purchase of it for the present almost prohibitive. It is, however, in contemplation to attempt its manufacture in the Telegraph Workshops in Calcutta, utilising old cable core and copper in stock.

71. The abnormal rise and change of course of the Pudda River, which resulted in the village of Goalundo being washed away in September, caused the loss of two valuable cables out of the four which crossed that river at this point. It was only by the exertions of the Superintendent of the Dacca Division and his staff that two of the cables were lengthened in time and so saved. Two cables not being sufficient to carry the traffic, bank offices had to be kept open until two new cables were laid in March. After much deliberation it was decided not to lay these new cables at Goalundo, where the limits of the river are so uncertain. Another crossing was selected—at Gopalpur—some miles lower down, and an alternative route established, leaving the old line at Rajbarée on one side of the river and meeting it again at Manickganj on the other. The Pudda River is always a source of danger and anxiety, and it is much to be feared that the two working cables that now remain at Goalundo will not much longer withstand the constant scour and shifting sandbanks to which they are exposed.

72. The completion of the Jubilee Bridge has admitted of the span which carried the wires across the Hooghly River at Barrackpur being dismantled. The wires now cross the river on brackets attached to the girders of the Bridge; and the 150 feet iron masts formerly used at Barrackpur have been taken down, and will be re-erected at the Kurnafuli River in Arakan.

73. In connection with the meteorological observations taken at Diamond Island, and the advantages which this place has for communicating with vessels passing between Rangoon and Calcutta, an improved service with Rangoon was called for by the Government. An expenditure amounting to ₹19,500 was sanctioned for moving a portion of the telegraph line to a safer position between Henzada and Bassein, and for insulating the line from Bassein towards the island; besides clearing the wires of heavy jungle for a considerable distance along the route.

74. *Telephone lines.*—An extensive telephone system was constructed for the Postal Department in Calcutta at an expense for lines and offices of ₹5,299.

A telephone system for the Police at Madras was in course of construction at the end of the year, and radical improvements were made to the Madras Government system by substituting copper for iron wire.

75. The following cables were added during the year—

	1	across the	Moulmein River	at	Moulmein,
	1	" "	Irrawaddy	" "	Prome,
	1	" "	"	" "	Ava,
	1	" "	Ganges	" "	Deegaghat,
	2	" "	Pudda	" "	Gopalpur,
and	1	" "	Koladyne	"	near Akyab;

aggregating a total length of 22 miles.

Interruptions to communication.

76. The number, nature and duration of all faults on lines and in offices, which have in any way affected communication during the year, will be found in Appendix K.

Although the number of faults during the year is larger than that of the previous year, being 1,568 against 1,260, the average duration of each kind of fault is much less, being only 19 hours as against 29.

The increase in number is partly due to the numerous faults caused by the Burmans in Upper Burma, where it is likely the difficulties of maintenance will continue to be experienced until the country becomes more settled.

77. There was a large increase in the number of interruptions caused by carelessness or neglect in signal offices. Of 273 such faults, 206 were caused in combined offices, and 50 in departmental offices—chiefly those worked by military signallers. The offices in fault in the remaining 17 instances were not traced.

78. The following table shows the number of interruptions due to various causes, compared with last year:—

Cause.	Number of Interruptions.	
	1886-87.	1887-88.
Storms	86	98
Wire breaking	47	83
Trees and branches	104	74
Insulators damaged by lightning	20	47
Supports breaking	11	30
Fires	17	12
Floods	34	20
Dacoits	...	44

The majority of interruptions is and always will be, due to trees, which are a source of danger to telegraph lines that it is impossible altogether to guard against. An immense amount of tree cutting and jungle clearing is done annually, but in many places the trees in the vicinity of the lines, either from their value as shade trees, or from their being private property, cannot be interfered with, and all that can be done is by constant patrolling and cutting off small branches to provide against the danger as far as possible.

In Bengal much damage was done to the lines by exceptional storms in May and June.

In the Bombay Division several interruptions were attributable to malicious tampering with the wires. All endeavours to trace the culprit or culprits have, however, been unsuccessful.

In the Burma Division much damage was done to the lines within 35 miles of Rangoon, both on the Prome and Toungoo sections, by a storm of unusual severity in the month of May. Some damage was done at the same time to the line from Rangoon to Elephant Point, the branch line to Kyauktan and the main line from Rangoon to the Siamese Frontier.

Of the faults on lines in Upper Burma, 44 were due to the wires being cut by dacoits, and many of the rest to the mischievous breaking of insulators by the Burmans.

In Dacca Division the loss of two out of the four cables which crossed the Pudda River at Goalundo, owing to the sudden rise and change of course of the river, referred to in paragraph 71, seriously interfered with the through communication between Calcutta and Rangoon.

In the Ganjam Division a cyclone in the month of May caused damage to the lines between Balasore and Midnapore that interrupted communication for 144 hours.

Unusually heavy floods in the Bolan which occurred in August, causing breaks in the railway, resulted in interruption to telegraphic communication aggregating 251 hours. Severe storms in the neighbourhood of Quetta caused interruptions that lasted for some 280 hours, the long duration being due to the fact of the heavy snow rendering rapid restoration impossible.

79. *Licensed systems.*—Appendix L is a statement showing all faults which have occurred on the lines and in the offices of licensed systems, their nature, number and duration, as well as the mileage of wire in use by each system at the close of the year.

80. The interruptions per mile of wire were the same as in the previous year, *viz.*, ·018, against ·023 and ·024 for 1885-86 and 1884-85 respectively.

81. The interruptions due to defects in offices show a decrease per office, being only ·065 as against ·08 for each of the two previous years.

V.—PRIVATE LINES AND TELEPHONE EXCHANGES.

82. The gross earnings of the Telephone Companies at Bombay, Calcutta, Karachi, Madras, Moulmein and Rangoon were R12,572 more than in the previous year.

The following table shows the extent of their operations for the past six years:—

Year.	Number of Subscribers on 31st December.	Number of Exchange connections.	Number of Private lines.	Amount of gross rentals.
				R
1882	244	244	5	73,009
1883	411	392	34	1,19,165
1884	699	703	77	1,37,490
1885	822	837	100	1,51,349
1886	849	871	95	1,66,876
1887	808	842	104	1,79,448

83. The extent of the departmental operations in the same class of busine is shewn in the following table:—

Year.	Number of Exchanges.	Number of Exchange connections.	Private lines.		Amount of Subscriptions.
			Number of circuits.	Number of offices.	
					R
1881	4	24	37	67	19,808
1882	8	56	88	147	40,069
1883	12	92	89	148	47,131
1884	9	72	122	200	53,213
1885	8	71	160	257	61,443
1886	8	79	156	247	60,182
1887	11	105	124	195	58,118

VI.—ELECTRICAL.

84. Quadruplex working was introduced during the year on the line between Calcutta and Rangoon, a distance of over 1,000 miles, with Akyab as a half way station, where the signals are automatically repeated. The introduction of the same system was also arranged for on one of the wires between Calcutta and Agra, with Allahabad as the repetition station.

The number of circuits worked duplex has also increased, and there are now 23 main circuits, most of them of great length, worked on the quadruplex or duplex system.

85. The suspension of a copper wire between Madras and Bombay, which was completed early in the year 1888, has very much improved quadruplex working between those cities; and the important Australian and China traffic which mainly traverses India by this route is disposed of with great ease and rapidity.

86. The Electrician and his staff were busily engaged throughout the year in connection with the above work, and in their ordinary duties connected with the manufacture of new cables, the repair of cables already laid, line, instrument and insulator testing, &c. Several comprehensive technical pamphlets, illustrated by diagrams, were also prepared and issued.

The record of the year shows much useful work done, among which may be mentioned the following:—a series of experiments by which the system of Differential Duplex in use in the British Postal Telegraphs was modified and perfected so as to meet the special requirements of India, and the introduction of a universal relay adapted for ordinary, duplex or quadruplex working. Hitherto it had been necessary to obtain relays from England owing to the difficulty of manufacturing magnets which should retain their magnetism permanently. This difficulty was overcome in a series of experiments made the previous year, with the result that the relays, which form the most important part of the Morse instrument, can now be manufactured locally.

VII.—STORES AND WORKSHOPS.

87. The work of the Store Branch calls for little remark except that the numerous demands upon it were promptly met.

88. In consequence of the order of Government to revalue all stores in stock at a rate to include loss by exchange in the case of those received from England, a new Rate List was prepared which shows the real value of the stores instead of as heretofore their value in Rupees at par. This corrected valuation is of considerable importance in cases where stores are obtained sometimes locally and sometimes from England. The amount added to the value of stores on the books on 1st April 1888 to cover loss by exchange was R5,87,064.

89. The Workshops continued to be fully employed, and the cost of the various articles made was R4,72,172. A new range of sheds, designed as work-sheds, with north lights, which was commenced in the year 1884-85, was completed, and some additions made to the machinery. Much satisfactory work was done in deciding on new patterns of Field Telegraph Stores. The local manufacture of Telegraph instruments was much extended; and, as regards instruments, the Department is now almost independent of London except for delicate testing apparatus and some component parts of Quadruplex sets. Large numbers of tools were also made, and the manufacture of iron tubular posts was much improved.

Appendix O gives a list of the principal articles manufactured. In addition to these, 2,583 instruments were repaired.

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90. Sir Albert Cappel, K.C.I.E., the Director General, proceeded on furlough on the 9th March 1888.

H. MALLOCK, *Colonel,*
Offg. Director General of Telegraphs.

SIMLA,
The 2nd October 1888.

APPENDIX A.

Summary of Financial Results of the Indian Telegraph Department for the year 1887-88.

	Miles of Line.			Miles of Wire.			Miles of Cable.		
	To end of previous year.	1887-88.	To end of 1887-88.	To end of previous year.	1887-88.	To end of 1887-88.	To end of previous year.	1887-88.	To end of 1887-88.
INDIAN TELEGRAPH.									
Capital Account.									
Departmental property in joint use	7,134·1	946·8	8,080·9	...	...	...	...	...	...
In departmental use only	15,098·6	1,083·7	16,182·3	52,499·4	4,982·5	57,481·9	170·8	31·2	202·0
In use by Guaranteed and Subsidised Lines	1,108·4	6·5	1,114·9	1,373·8	6·6	1,380·4	13·5	...	13·5
Property of Native States worked by the Department	144.8	14·9	129·9	179·1	14·9	164·2	...	...	...
Departmental property rented to Railways	5,796·6	140·6	5,656·0	31,325·2	1,633·8	32,959·0	9·3	·6	8·7
Railway property maintained by the Department	1·1	1·1	...	2·2	2·2	...	...	...	...
Departmental property rented to Canals	234·3	54·0	288·3	536·9	60·3	597·2	...	...	...
Canal property maintained by the Department	175·8	58·7	117·1	59·2	59·2	...	...	...	...
Private lines	230·9	2·1	228·8	810·3	33·7	844·0	2·5	·6	
Railway property rented by Telegraph Department	6·6	...	6·6	...	...	...	...	...	...
Property of Native States maintained by the Telegraph Department, but offices worked by Railways	33·9	14·2	19·7	33·9	14·2	19·7	...	...	...
TOTAL	29,965·1	1,859·4	31,824·5	86,820·0	6,626·4	93,446·4	196·1	30·0	226·1
PROVINCIAL LINES	69·4	·3	69·1	70·8	·3	70·5	...	...	...
GRAND TOTAL	30,034·5	1,859·1	31,893·6	86,890·8	6,626·1	93,516·9			

NOTE.—The figures in antique type represent reductions.

Summary of Financial Results of the Indian Telegraph Department for the year 1887-88 —continued.

			To end of previous year.	1887-88.	To end of 1887-88.
			R	R	R
Outlay	Lines	Departmental	2,26,33,278	16,45,937	3,15,56,913
		Railway	72,77,698		
		Guaranteed	6,36,579	70,089	7,06,668
		TOTAL	3,05,47,555	17,16,026	3,22,63,581
	Buildings	Signal Offices	42,91,226	2,03,313	44,94,539
		Quarter for Officers	12,240	992	11,248
		Cable houses and Tanks	38,599	...	38,599
		Store houses	3,51,998	6,508	3,58,506
		Workshop buildings	2,31,491	2,414	2,33,905
		TOTAL	49,25,554	2,11,243	51,36,797
	Tools and Plant	First fitting of Offices	14,60,276	94,327	15,54,603
		Other Tools and Plant	1,59,986	1,975	1,58,011
		TOTAL	16,20,262	92,352	17,12,614
	Stores		26,40,686	9,07,942	35,48,628
	Suspense heads		72,842	9,051	81,893
	Charge for exchange on expenditure in England		6,77,879	5,87,064	90,815
	TOTAL PRESENT CAPITAL		4,04,84,778	23,49,550	4,28,34,328
	Temporary Telegraphs for military purposes		56,745	...	56,745
	TOTAL CAPITAL EXPENDITURE		4,04,28,033	23,49,550	4,27,77,583

Revenue Account.

Number of	Divisions	17	...	17
	Signal Offices	699	46	745
	Messages — Private	20,721,820	22,60,500	2,29,82,320
	Messages — State	3,423,560	5,41,799	39,65,359
	Messages — Free	137,263	2,186	1.39.449
	TOTAL	24,282,643	28,04 485	2.70,87,128
		R	R	R
Revenue	From paid messages — Private	4,60,19,825	34,60,339	4,94,80,164
	From paid messages — State	1,29,70,077	17,07,657	1,46,77,734
	TOTAL	5,89,89,902	51,67,996	6,41,57,898
	„ free „	20,82,988	34,522	21,17 510
	TOTAL	6,10,72,890	52,02,518	6,62,75,408
	Railway Telegraphs	68,82,021	12,55,080	81,37,101
	Guaranteed	8,28,141	1,18,866	9,47,007
	Miscellaneous	9,27,239	52,196	9,79.435
	TOTAL	6,97,10,291	66,28,660	7,63,38,951
Working Expenses		7,24,87,980	42,92,248	7,67,80,228
Net Charge (difference between Revenue and Working Expenses)		27,77,689	23,36,412	4,41,277
Per mile of line	Revenue	2,312·92	208·28	2,398·71
	Net Charge	92·16	73·41	13 87
Percentage on Capital Outlay.	Revenue	172·43	15·49	178·45
	Net Charge	6·87	5·46	1·03
Value of unissued balance of Stores at end of year		26,40,686	9,07,942	35,48,628
TOTAL EXPENDITURE ON CAPITAL AND REVENUE		11,29 16,013	66,41,798	11,95,57,811
DEFICIT ON TOTAL EXPENDITURE		4,32,05 722	13,138	4,32,18,860

NOTE.—The figures in antique type represent credits.

Revenue Receipts for five years.

Year.	Message Revenue. Paid Messages. State.	Private.	Total.	Free Messages.	Total.	Claims from State Railways.	Claims from Guaranteed Railways.	Claims from Guarantors.	Saleable books, forms and maps.	Telegraph Gazette.	Miscellaneous.	Total.
	R	R	R	R	R	R	R	R	R	R	R	R
1883-84	5,06,239	27,05,131	32,11,370	22,195	32,33,565	5,89,813	96,987	1,50,730	3 219	14,313	35,637	41,24,264
1884-85	7,15,103	27,79,386	34,94 489	29,349	35,23,838	6,13,444	3,47,144	1,17,441	3,884	13,606	1,07,786	47,27,143
1885-86	10,50,927	29,06,390	39,57,317	38,867	39,96,184	7,60,23[illegible]	1,98,044	1,05,557	2,861	12,965	35,137	51,10,986
1886-87	16,97,677	31,28,733	48,26,078	34,215	48,60,293	8,55,703	1,09,294	82,975	3,277	12,822	51,767	59,76,131
1887-88	17 07,657	34,60,339	51,67,996	34,522	52,02,518	11 47,983	1,07,097	1,18,866	3,298	12 657	36,241	66,28,660

Revenue Charges for five years.

Year.	Line Maintenance. Repairs to buildings and lines.	Establishment.	Office Stores.	Share of Direction, Accounts, and Superintendence. Establishment.	Office Stores.	Profit and loss.	Total.	Signalling. Check Office. Establishment.	Office Stores.	Departmental Office. Imperial. Establishment.	Office Stores.	Repairs to buildings.	Postal Combined. Establishment.	Office Stores.	Repairs to buildings.	Railway and Canal. Establishment.	Office Stores.	Private. Establishment.	Office Stores.	Share of Direction, Accounts, and Superintendence. Establishment.	Office Stores.	Saleable books, forms and maps.	Telegraph Gazette.	Telegraph Stamps.	Profit and loss.	Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1883-84	5,11,779	1,92,928	7,622	4,48,264	9,035	500	11,70,128	44,429	1,800	18,19,846	81,916	41,009	9,036	.	451	89,118	22,597	...	1,089	4,37,073	9,035	4,902	7,175	3,982	500	25,74,058
1884-85	3,48,190	2,09,088	1,153	4,19,992	11,532	265	9,90,220	52,672	2,696	18,19,891	27,500	40,755	68,398	2,409	863	91,157	13,497	1,242	9,654	4, 9,992	11,532	3 507	6,091	1,702	265	25,69,005
1885-86	1,87,358	2,33,082	5,350	4,57,122	17,551	159	9,00,622	48,414	575	18,53,950	26,909	55,197	1,20,396	1,081	1,474	97,263	19,407	5,53	1,471	4,57,122	17,551	435	6,277	5,952	159	27,18,073
1886-87	4,67,426	2,38,238	3,229	4,74,494	41,408	607	12,25,402	54,119	413	19,30,794	28,928	46,698	1,56,391	3,540	5,060	1,09,769	19,662	7,103	4,968	4,74,495	4 ,407	73	6,354	6,089	608	28,96,471
1887-88	3,41,746	2,80,205	3,425	5,18,732	63,942	430	12,08,480	59,296	954	20,10,461	42,605	46,208	1,82,662	3, 68	3,135	1,04,438	19,654	8,421	4,572	5,18,732	65,334	623	5,880	6,896	429	30,83,768

Result of Operations for five years.

Year.	Capital Expenditure to end of year.	Revenue. Receipts.	Charges.	Profit.	Miles of line.	Miles of wire	Number of signal offices.	Number of Messages. Inland.	Foreign.	Total.	Value of paid messages. Inland.	Foreign.	Total.
	R	R	R	R							R	R	R
1883-84	3,19,19,558	41,24,264	37,44,186	3,80,078	23,207 0	68,669 0	347	1,455,182	362,530	1,817,712	18,78,307	13,33,063	32,11,370
1884-85	3,53,79,918	47,27,143	35,59,225	11,67,980	25,253·8	74,946 8	521	1,648,084	366,314	2,014,398	21,64,754	13,29,735	34,94 489
1885-86	3,83,16,760	51,10,986	36,18,695	14,92,291	27,425·8	81,396·2	634	1,907,089	379,[illegible]13	2,286,302	25,58,882	13,98,435	39,57,317
1886-87	4,04,28,033	59,76,131	41,21,873	18,54,258	30,034·5	86,890·8	699	2,132,481	380,788	2 513,269	34,34,271	13,91,807	48,26,078
1887-88	4 27,77,583	66,28,660	42,92,248	23,36,412	31,893 6	93,516·9	745	2,392,268	410,031	2,802,299	36,22,571	15,45,425	51,67,996

APPENDIX B.

RETURN of the Number and Value of Inland and Foreign Telegrams sent and of Foreign Telegrams "Received" and "Transit" during the year 1887-88, showing also the Increase and Decrease under each head on the figures for the previous year.

NUMBER OF PAID TELEGRAMS AND INDIAN SHARE OF COLLECTIONS IN 1887-88.

Division	Inland. State. No.	Inland. State. Value. R	a.	Inland. Private. No.	Inland. Private. Value. R	a.	Foreign. State. No.	Foreign. State. Value. R	a.	Foreign. Private. No.	Foreign. Private. Value. R	a.	Total. State. No.	Total. State. Value. R	a.	Total. Private. No.	Total. Private. Value. R	a.	Grand Total. No.	Grand Total. Value. R	a.
Arakan	3,652	5,929	3	25,989	28,128	14	...	...	..	659	1,967	3	3,652	5,929	3	26,648	30,096	1	30,300	36,025	4
Assam	17,256	29,360	11	59,683	53,450	3	...	...	..	220	610	10	17,256	29,360	11	59,908	54,060	13	77,164	83,421	8
Bellary	7,947	14,283	7	34,518	33,520	10	1	3	1	423	943	8	7,948	14,286	8	34,941	34,464	2	42,889	48,750	10
Bengal	43,701	95,377	5	294,258	2,56,738	5	703	5,841	1	46,046	170,001	13	44,404	1,01,218	6	340,304	5,26,740	2	384,708	6,27,958	8
Bombay	30,379	66,575	14	330,001	3,70,066	11	1,516	9,666	6	155,723	585,973	15	31,895	76,242	4	485,724	9,56,040	10	517,619	10,32,282	14
Burma	47,255	1,67,979	15	165,811	1,87,888	0	104	2,689	7	19,673	78,040	7	47,359	1,70,669	6	185,484	2,65,928	7	232,843	4,36,597	13
Dacca	9,976	15,836	8	42,857	45,855	5	4	149	2	189	540	5	9,980	15,985	10	43,046	46,395	10	53,026	62,381	4
Ganjam	14,176	21,494	5	117,376	1,11,715	9	...	...	..	1,542	3,290	11	14,176	21,494	5	118,918	1,15,006	4	133,094	1,36,500	9
Indore	8,252	14,097	4	53,206	54,940	4	...	...	...	112	455	8	8,252	14,097	4	53,318	55,395	12	61,570	69,493	0
Madras	34,826	74,479	12	166,407	1,70,145	0	1,557	4,743	6	132,536	4,70,458	15	36,383	79,223	2	298,943	6,40,603	15	335,326	7,19,827	1
Malabar	4,972	8,009	3	74,563	74,877	0	...	...	...	4,487	11,084	8	4,972	8,009	3	79,050	85,961	8	84,022	93,970	11
Nagpur	16,448	24,136	14	57,512	60,034	9	1	4	0	118	444	10	16,449	24,140	14	57,630	60,479	2	74,079	84,620	1
Oudh and Rohilkhand	17,640	35,388	6	72,219	74,834	7	9	539	12	554	1,742	14	17,649	35,928	2	72,773	76,577	5	90,422	1,12,505	7
Punjab	80,326	1,97,445	14	160,735	1,62,072	11	1,104	15,233	0	1,309	4,041	8	81,430	2,12,678	14	162,044	1,66,114	3	243,474	3,78,793	1
Rajputana	6,305	10,204	3	40,560	38,269	7	15	493	14	114	468	14	6,320	10,698	1	40,674	38,738	5	46,994	49,436	6
Sind and Baluchistan	24,998	49,646	2	81,509	76,799	7	1,260	24,800	0	39,780	1,89,912	10	26,258	74,446	2	121,289	2,66,712	1	147,547	3,41,158	3
Upper Burma	169,084	8,18,776	13	83,181	91,719	13	12	104	7	263	1,069	5	169,096	8,18,881	4	83,444	92,789	2	252,540	9,11,670	6
Total Collection of the Year	537,193	16,49,021	11	1,860,390	19,91,056	3	6,286	64,267	8	403,748	15,21,047	4	543,479	17,13,289	3	2,264,138	35,12,103	7	2,807,617	52,25,392	10*
Adjustments	...	−3,224	5	...	−9,242	5	...	...	...	...	−39,83.	0	...	−3,224	5	...	−49,123	5	...	−52,347	10
Net Total (including adjustments)	537,193	16,45,797	6	1,860,390	19,81,813	14	6,286	64,267	8	403,748	14,81,166	4	543,479	17,10,064	14	2,264,138	4,62,980	2	2,807,617	51,73,045	0

NUMBER OF PAID TELEGRAMS AND INDIAN SHARE OF COLLECTIONS IN 1886-87.

Division	Inland. State. No.	Inland. State. Value. R	a.	Inland. Private. No.	Inland. Private. Value. R	a.	Foreign. State. No.	Foreign. State. Value. R	a.	Foreign. Private. No.	Foreign. Private. Value. R	a.	Total. State. No.	Total. State. Value. R	a.	Total. Private. No.	Total. Private. Value. R	a.	Grand Total. No.	Grand Total. Value. R	a.
Arakan	3,344	4,751	12	24,125	26,822	15	...	...	...	762	2,672	10	3,344	4,751	12	24,887	29,495	9	28,231	34,247	5
Assam	16,319	36,594	1	54,229	51,690	11	1	6	4	229	733	7	16,320	36,600	5	54,448	52,424	2	70,768	89,024	7
Bellary	7,455	11,858	2	31,351	29,936	6	...	...	...	318	1,141	5	7,455	11,858	2	31,669	31,077	11	39,124	42,935	13
Bengal	45,250	1,19,777	11	281,821	3,39,886	14	797	9,868	12	42,818	1 63,406	11	46,047	1,29,646	8	3,24,639	5,03,293	9	370,686	6,32,940	1
Bombay	31,726	78,307	2	319,157	3,61,303	4	2,086	18,460	4	138,795	5,21,763	14	33,812	96,767	6	457,952	8,83,067	2	491,764	9,79,834	8
Burma	46,043	1,91,222	13	145,947	1,72,838	7	83	1,563	12	29,628	1,15,588	14	46,126	1,92,786	9	175,575	2,88,427	5	221,701	4,81,213	14
Dacca	9,768	15,396	6	41,541	45,654	5	1	5	1	170	564	13	9,769	15,401	7	41,711	46,219	2	51,480	61,620	9
Ganjam	13,997	21,613	7	110,608	1,01,310	6	...	...	..	1,392	2,798	4	13,997	21,613	7	112,000	1,04,108	10	125,997	1,25,722	1
Indore	9,486	16,586	0	48,514	50,060	7	1	2	10	110	448	8	9,487	16,588	10	48,624	50,508	15	58,111	67,097	9
Madras	34,574	90,152	4	157,907	1,62,342	6	1,384	5,524	4	107,868	3,76,160	14	35,958	95,676	8	265,775	5,38,503	4	301,733	6,34,179	12
Malabar	5,186	7,559	1	66,824	65,940	6	2	45	0	4,477	11,366	5	5,188	7,604	1	71,301	77,306	11	76,489	84,910	12
Nagpur	14,345	24,319	14	47,457	49,954	6	4	31	12	120	383	0	14,349	24,351	10	47,577	50,337	6	61,926	74,689	0
Oudh and Rohilkhand	17,127	36,463	7	66,523	69,053	4	15	356	11	450	1,807	0	17,142	36,820	2	66,973	70,860	4	84,115	1,07,680	6
Punjab	74,442	2,06,990	4	146,105	1,49,493	5	993	18,268	10	1,334	5,240	4	75,435	2,25,258	14	147,439	1,54,733	9	222,874	3,79,992	7
Rajputana	5,415	9,282	5	24,978	24,131	10	...	...	..	56	183	5	5,415	9,282	5	25,034	24,314	15	30,449	33,597	4
Sind and Baluchistan	30,260	60,304	7	87,273	85,407	8	1,447	23,411	2	44,962	2,08,635	7	31,707	83,715	9	132,285	2,94,042	15	163,942	3,77,758	8
Upper Burma	87,540	6,89,447	2	29,408	39,734	11	84	950	3	404	1,173	15	87,624	6,90,397	5	29,812	40,908	10	117,436	7,31,305	15
Total Collection of the Year	452,277	16,20,626	2	1,683,758	18,25,561	3	6,898	78,494	6	373,893	14,14,068	8	459,175	16,99,120	8	2,057,651	32,39,629	11	2,516,826	49,38,750	†3
Adjustments	...	...	...	...	−7,763	7	...	...	..	...	−1,00,747	9	...	...	...	...	−1,08,511	0	...	−1,08,511	0
Net Total (including adjustments)	452,277	16,20,626	2	1,683,758	18,17,797	12	6,898	78,494	6	373,893	13,13,320	15	459,175	16,99,120	8	2,057,651	31,31,118	11	2,516,826	48,30,239	3

This Return includes 1,253 telegrams on the service of French and Portuguese Governments and of His Highness the Khan of Kalat, the value of which *viz.*, R5,612-14, has not been credited to Revenue.

* Includes R5,018- 0, the collection of the Provincial Offices, three in number.

† Includes R1,161, the collection of Provincial Offices, three in number.

Total Paid Telegrams.	No.	Value. R	a.
Inland	2,397,583*	36,27,611	4
Foreign — Departmental	409,476	15,44,323	4
Foreign — Railway	558	1,110	8
Total	2,807,617	51,73,045	0

Total Paid Telegrams.	No.	Value. R	a.
Inland	2,136,035	34,38,423	14
Foreign — Departmental	380,266	13,89,805	1
Foreign — Railway	525	2,010	4
Total	2,516,826	48,30,239	3

Return of the Number and Value of Inland and Foreign Telegrams sent and of Foreign Telegrams "Received" and "Transit" during the year 1887-88, showing also the Increase and Decrease under each head on the figures for the previous year—continued.

Division.	INCREASE.																		DECREASE.																	
	Inland.				Foreign.				Total.				Grand Total.			Inland			Foreign.				Total.				Grand Total.		
	State.		Private.		State		Private.		State.		Private.					State.		Private.	State.		Private.		State.		Private.				
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No	Value.		No.	Value.	No.	Value.	No.	Value.	No.	No.	Value.	No.	Value.	No.	Value.	
		R a.		R a.		R a.		R a.		R a.		R a.		R a.			R a.			R a.		R a.		R a.		R a.		R a.	
Arakan	308	1,177 7	1,864	1,305 15	...	...	...	...	308	1,177 7	1,864	1,305 15	2,172	2,483 6	...	...	...	...	...	...	103	705 7	...	...	103	705 7	103	705 7
Assam	937	...	5,469	1,759 8	...	...	...	...	937	...	5,469	1,759 8	6,406	1,759 8	...	7,233 6	...	...	1	6 4	9	122 13	1	7,239 10	9	122 13	10	7,362 7
Bellary	492	2,425 5	3,167	3,584 4	1	3 1	105	...	493	2,428 6	3,272	3,584 4	3,765	6,012 10	...	...	...	...	...	...	...	197 13	...	...	...	197 13	...	197 13
Bengal	...	...	12,437	16,851 7	...	...	3,228	6,595 2	...	...	15,655	23,446 9	15,665	23,446 9	1,549	24,400 6	...	...	94	4,027 12	...	...	1,643	28,428 2	...	...	1,643	28,428 2
Bombay	...	...	10,844	8,763 7	...	...	16,928	64,210 1	...	...	27,772	72,973 8	27,772	72,973 8	1,347	11,731 4	...	...	570	8,793 14	...	...	1,917	20,525 2	...	...	1,917	20,525 0
Burma	1,212	...	19,864	15,049 9	21	1,125 11	...	...	1,233	1,125 11	19,864	15,049 9	21,097	16,175 4	...	23,242 14	...	...	...	...	9,955	37,548 7	...	23,242 14	9,955	37,548 7	9,955	60,791 5
Dacca	203	440 2	1,316	201 0	3	144 1	19	...	211	584 3	1,335	201 0	1,546	785 3	...	...	...	...	...	...	...	24 8	...	...	...	24 8	...	24 8
Ganjam	179	...	6,768	10,405 3	...	...	150	492 7	179	...	6,918	10,897 10	7,097	10,897 10	...	119 2	...	...	...	...	...	...	...	119 2	...	...	...	119 2
Indore	...	...	4,692	4,879 13	...	...	2	7 0	...	...	4,694	4,886 13	4,694	4,886 13	1,234	2,488 12	...	...	1	2 10	...	...	1,235	2,491 6	...	...	1,235	2,491 6
Madras	252	...	8,500	7,892 10	173	...	24,668	94,298 1	425	...	33,168	1,02,100 11	33,593	1,02,100 11	...	15,672 8	...	...	...	780 14	...	...	...	16,453 6	...	...	...	16,453 6
Malabar	...	450 2	7,739	8,936 10	...	...	10	...	...	450 2	7,749	8,936 10	7,749	9,386 12	214	...	...	...	2	45 0	...	281 13	216	45 0	...	281 13	216	326 13
Nagpur	2,103	...	10,055	10,080 3	...	...	...	61 10	2,103	...	10,055	10,141 13	12,158	10,141 13	...	183 0	...	...	3	27 12	2	...	3	210 12	2	...	5	210 12
Oudh and Rohilkhand	513	...	5,696	5,781 3	...	183 1	104	...	513	183 1	5,800	5,781 3	6,313	5,964 4	...	1,075 1	...	...	6	...	...	64 2	6	1,075 1	...	64 2	6	1,139 3
Panjab	5,884	...	14,630	12,579 6	111	...	...	...	5,995	...	14,630	12,579 6	20,625	12,579 6	...	9,544 6	...	...	...	3,035 10	25	1,198 12	...	12,580 0	25	1,198 12	25	13,778 12
Rajputana	890	921 14	15,582	14,137 13	15	493 14	58	285 9	905	1,415 12	15,640	14,423 6	16,545	15,839 2	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sind and Baluchistan	...	...	...	...	...	1,388 14	...	...	...	1,388 14	...	...	...	1,388 14	5,262	10,658 5	5,764	8,608 1	187	...	5,182	18,722 13	5,449	10,658 5	10,946	27,330 14	16,395	37,989 3
Upper Burma	81,544	1,29,329 11	53,773	51,985 2	...	...	...	...	81,544	1,29,329 11	53,773	51,985 2	135,317	1,81,314 13	...	...	...	...	72	845 12	141	104 10	72	845 12	141	101 10	213	950 6
Total	94,522	1,34,714 9	182,396	1,74,103 1	324	3,338 10	45,272	1,65,949 14	94,846	1,38,083 3	227,668	3,40,052 15	322,514	4,78,136 2	9,606	1,06,349 0	5,764	8,608 1	936	17,565 8	15,417	58,971 2	10,542	1,23,914 8	21,181	67,579 3	31,723	1,91,493 11
Adjustments	...	−3,224 5	...	−1,478 14	...	...	...	...	...	−3,224 5	...	−1,478 14	...	−4,703 3	...	...	...	...	...	...	...	−60,866 9	...	...	...	−60,866 9	...	−60,866 9
Net Total (including adjustments)	94,522	1,31,520 4	182,396	1,72,624 3	324	3,338 10	45,272	1,65,949 14	94,846	1,34,858 14	227,668	3,38,574 1	322,514	4,73,432 15	9,606	1,06,349 0	5,764	8,608 1	936	17,565 8	15,417	−1,895 7	10,542	1,23,914 8	21,181	6,712 10	31,723	1,30,627 2
Increase and Decrease on the previous year.	84,916	25,171 4	176,632	1,64,016 2	...	...	29,855	1,67,845 5	84,304	10,944 6	206,487	3,31,861 7	290,791	3,42,805 13	...	...	...	...	612	14,226 14	...	...	...	...	...	...	...	...

Note.—This Return only includes Collections belonging to the Government of India and Provincial Governments.

Abstract of Foreign Traffic with India by the Indo-European and Red Sea routes for the year 1887-88.

Route.		Number of telegrams by each route (exclusive of Transit).			Percentage of Number.		
		To India.	From India.	Total.	To India.	From India.	Total.
Indo-European.	*Viâ* Teheran .	22,846	35 196	58,042	29·05	38·42	34·09
	Viâ Turkey .	1,497	1,012	2,509	1·90	1·10	1·48
	Persian Gulf *Viâ* Karachi .	887	1,143	2,030	1·13	1·25	1·19
Red Sea .	*Viâ* Suez . .	53,416	54,258	107,674	67·92	59·23	63·24
	Total .	78,646	91,609	170,255	100·00	100·00	100·00

APPENDIX F.

Synopsis of Complaints relating to the Indian Government Telegraph Department for the year 1887-88.

Nature of Complaints.	Number of Complaints received.				Number disposed of. Admitted.				Rejected. Being groundless.			Rejected. Not investigated for want of Documents.			Total rejected.	Number of Paid Messages.			Percentage of messages which formed the subject of complaints.			
	Inland.	Railway.	Foreign.	Total.	Inland.	Railway.	Foreign.	Total.	Inland.	Railway.	Foreign.	Inland.	Railway.	Foreign.		Inland.	Railway.	Foreign.	Inland.	Railway.	Foreign.	Total.
Non-delivery	346	48	45	439	129	13	24	166	185	35	19	32	...	2	273				·016	·012	·012	·014
	315	**46**	**32**	**393**	**1,120**	**16**	**16**	**144**	**189**	**29**	**16**	**1**	**1**	...	**249**				**·015**	**·013**	**·008**	**·014**
Delay	159	25	7	191	98	9	4	111	59	16	3	2	...	...	80				·007	·006	·002	·006
	197	**21**	**18**	**236**	**117**	**10**	**3**	**130**	**79**	**11**	**15**	**1**	...	...	**106**	*2,225,292	408,188	410,034	**·010**	**·006**	**·005**	**·008**
Error	143	15	27	185	122	13	22	157	21	1	5	...	1	...	28	2,017,271	354,391	330,791	·006	·003	·006	·006
	158	**9**	**17**	**184**	**129**	**8**	**13**	**150**	**29**	**1**	**4**	**2**	...	...	**36**				**·008**	**·002**	**·004**	**·007**
Miscellaneous	83	8	7	98	42	5	5	52	34	3	2	7	...	...	46				·004	·002	·001	·003
	73	**7**	**21**	**101**	**40**	**2**	**13**	**55**	**31**	**5**	**9**	**1**	...	...	**46**				**·008**	**·002**	**·006**	**·004**
Total	731	96	86	913	391	40	55	486	299	55	29	41	1	2	427	...	...	...	·033	·023	·021	·029
	743	**83**	**88**	**914**	**398**	**36**	**45**	**479**	**328**	**46**	**44**	**18**	**1**	...	**437**	...	...	...	**·036**	**·023**	**·023**	**·033**

Increase of Traffic . . . Departmental . . . . . 10·31 per cent.
Railway . . . . . 15·18 „
Foreign . . . . . 7·67 „
Net . . . . . 10·57 „

Increase or decrease in the number of admitted Complaints . Decrease . Departmental . . 1·75 per cent.
Railway . . . 11·11 „
Increase . Foreign . . . 22·22 „
Net Increase . . . . . 1·46 „

* This does not include 172,291 number of messages transferred to Railways which are shown under head "Railway" in this return but are shewn under head "Departmental" in the printed Collection Return for 1887-88.
The figures in antique are those for last year.

Synopsis of Complaints relating to other Telegraph Administrations for the year 1887-88.

Nature of Complaints.	Number of Complaints received.			Transferred to other Telegraph Administrations. Disposed of. Admitted.			Rejected. Being groundless.		Rejected. On technical grounds.		Total rejected.	Transferred not yet disposed of.		Not transferred to other Telegraph Administrations. Not being supported by prescribed documents.		Transfer forbidden by Convention.		Number of paid messages.			Percentage of messages which formed the subject of complaints.		
	Railway.	Foreign.	Total.	Railway.	Foreign.	Total.	Railway.	Foreign.	Railway.	Foreign.		Railway.	Foreign.	Railway.	Foreign.	Railway.	Foreign.	Railway.	Foreign.	Total.	Railway.	Foreign.	Total.
Non-delivery	127	117	244	55	51	106	45	28	24	...	97	3	11	...	12	...	15				·031	·028	·030
	120	**111**	**231**	**54**	**44**	**98**	**43**	**30**	**21**	...	**94**	**2**	**14**	...	**8**	...	**5**				**·034**	**·029**	**·031**
Delay	101	37	138	52	23	75	22	9	27	1	59	...	...	...	...	...	4				·025	·009	·017
	80	**84**	**164**	**47**	**53**	**100**	**15**	**14**	**17**	...	**46**	**1**	**15**	...	...	...	**2**	408,188	410,034	818,222	**·022**	**·022**	**·022**
Error	51	70	121	45	34	79	2	1	4	...	7	...	3	...	4	...	28	**354,391**	**380,791**	**735,182**	·012	·018	·014
	56	**70**	**126**	**44**	**26**	**70**	**9**	**10**	**1**	...	**20**	...	**4**	**2**	**1**	...	**29**				**·016**	**·018**	**·017**
Miscellaneous	22	27	49	9	18	27	6	6	7	1	20	...	...	...	1	...	1				·005	·006	·006
	20	**46**	**66**	**10**	**29**	**39**	**6**	**9**	**4**	...	**19**	...	**4**	...	**1**	...	**3**				**·005**	**·012**	**·009**
Total for the year	301	251	552	161	126	287	75	44	62	2	183	3	14	...	17	...	48	...	...	...	·073	·061	·067
	276	**311**	**587**	**155**	**152**	**307**	**73**	**63**	**43**	...	**179**	**3**	**37**	**2**	**10**	...	**49**	...	...	...	**·077**	**·081**	**·079**
Balance for last year	3	37	40	3	33	36	...	3	...	...	3	...	1	...	...	...	...	...	...	...	...	...	...
	1	**50**	**51**	...	**35**	**35**	**1**	**7**	...	...	**8**	...	**8**	...	**1**	...	...	...	...	...	...	...	...
Total	304	288	592	164	159	323	75	47	62	2	186	3	15	...	17	...	48	...	...	...	·074	·070	·072
	277	**361**	**638**	**155**	**187**	**342**	**74**	**70**	**43**	...	**187**	**3**	**45**	**2**	**10**	...	**49**	...	...	...	**·078**	**·094**	**·086**

The figures in antique are those for last year.

Increase or decrease in the number of admitted complaints:
- Increase . . . . Railway . . . . . 3·87 per cent.
- Decrease . . . . Foreign . . . . . 17·10 „
- Net decrease . . . . . 6·51 „

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

No. XLI OF 1888-89.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	Railways.	Total mean length open.	Receipts for week ending 14th January, 1888. Total.	Receipts for week ending 14th January, 1888. Per mile open.	Total mean length open.	Receipts for week ending 12th January, 1889. Total.	Receipts for week ending 12th January, 1889. Per mile open.	Total Receipts from 1st April, 1887, to 14th Jany., 1888. Total.	Total Receipts from 1st April, 1887, to 14th Jany., 1888. Per mile open per week.	Total Receipts from 1st April, 1888, to 12th Jany., 1889. Total.	Total Receipts from 1st April, 1888, to 12th Jany., 1889. Per mile open per week.	Total Increase in 1888-89.	Total Decrease in 1888-89.
	State Lines worked by Companies.		R	R		R	R	R	R	R	R	R	R
26th Jan., 1889	East Indian	1,514	10,68,452	706	1,514	9,25,908	612	3,53,58,735	570	3,39,03,550	546	...	14,55,185
19th ditto	Rajputana-Malwa (a)	1,664	3,51,555	211	1,664	4,01,000	241	1,26,32,236	184	1,42,43,025	209	16,10,789	...
26th ditto	Sindia	75	8,312	111	75	7,289	97	3,52,748	115	2,76,998	90	...	75,750
26th ditto	Patna-Gya	57	8,945	157	57	8,494	149	3,97,481	169	3,82,580	163	...	14,901
19th ditto	Bengal-Nagpur (b)	186	31,650	170	254	55,781	220	10,54,549	137	12,23,128	156	1,68,579	...
26th ditto	Dildarnagar-Ghazipur	12	1,287	107	12	1,023	85	37,647	77	35,864	73	...	1,783
12th ditto	Mysore	140	9,263	66	149	10,173	73	4,05,119	70	4,68,426	82	63,307	...
19th ditto	Southern Mahratta (c)	850	60,177	71	854	90,361	106	25,20,971	79	30,69,327	88	5,48,356	...
12th ditto	Indian Midland	42	5,554	132	374	(d)37,631	99	1,28,341	74	(d)5,42,202	91	4,13,861	...
12th ditto	Cuddapah-Nellore	83	2,980	36	83	3,904	47	(e) 55,001	38	1,93,674	57	1,38,673	...
19th ditto	Bareilly-Pilibhit	36	1,755	49	36	2,199	61	68,989	48	70,702	49	1,713	...
19th ditto	Lucknow-Sitapur-Sihramau	105	6,290	61	105	5,246	50	1,62,353	38	2,00,337	47	37,984	...
	TOTAL	4,764	15,56,320	327	5,168	15,48,409	300	5,31,74,170	278	5,46,09,813	270	14,35,643	...
	State Lines worked by Government.												
19th Jan., 1889	North-Western (f)	2,433	4,67,418	192	2,390	5,07,802	212	1,63,53,618	176	2,00,64,766	205	37,11,148	...
12th ditto	Wardha Coal	45	19,213	427	45	21,410	476	5,59,561	301	6,54,431	355	94,870	...
19th ditto	Bengal Central	125	10,306	82	125	12,285	98	5,26,726	103	5,62,599	110	35,873	...
19th ditto	Eastern Bengal Railways (d)	645	1,63,486	253	673	2,19,374	326	76,65,725	290	85,41,345	310	8,75,620	...
19th ditto	Nalhati	27	1,897	70	27	1,713	63	70,222	64	77,940	71	7,718	...
19th ditto	Tirhoot	259	42,972	166	273	26,545	97	13,50,073	135	12,67,851	121	...	82,222
19th ditto	Burma	333	84,023	252	441	72,214	164	22,88,246	168	23,12,383	142	24,137	...
19th ditto	Jorhat	28	414	15	31	1,034	34	41,572	37	49,478	42	7,906	...
19th ditto	Cherra-Companyganj	7	186	25	7	289	39	9,355	30	6,911	22	...	2,444
	TOTAL	3,902	7,89,915	202	4,012	8,62,666	215	2,88,65,098	189	3,35,37,704	206	46,72,666	...
	Lines worked by Guaranteed Companies.												
12th Jan., 1889	Madras	840	1,40,513	167	840	1,63,941	195	64,46,706	186	66,74,012	194	2,27,306	...
12th ditto	South Indian	654	87,849	134	654	94,277	144	40,60,803	150	43,57,264	163	2,96,461	...
19th ditto	Great Indian Peninsula	1,504	7,74,810	515	1,447	9,52,252	658	3,03,66,377	490	3,18,33,217	518	14,66,840	...
19th ditto	Bombay, Baroda and Central India	461	2,06,140	447	461	2,65,000	575	93,31,479	490	96,31,322	510	2,99,843	...
19th ditto	Oudh and Rohilkhand	693	1,65,716	239	692	1,44,743	209	52,17,206	185	53,13,068	187	95,862	...
	TOTAL	4,152	13,75,028	332	4,094	16,20,213	396	5,54,22,571	323	5,78,08,883	339	23,86,312	...
	GRAND TOTAL (GUARANTEED AND STATE)	12,818	37,21,263	290	13,274	40,31,288	304	13,74,61,839	267	14,59,56,400	273	84,94,661	...
	GROSS ESTIMATED EXPENSES	...	...	...	...	...	...	7,15,23,955	139	7,66,58,722h	143	...	...
	NET RECEIPTS	...	...	...	...	...	...	6,59,37,884	128	6,92,97,678	130	33,59,794	...
	Assisted Companies.												
26th Jan., 1889	Bengal and North-Western	376	36,506	97	376	34,061	91	15,68,137	101	17,54,432	114	1,86,295	...
26th ditto	Tarakeshwar	22	4,299	193	22	4,913	221	2,02,069	222	2,11,803	232	9,734	...
19th ditto	Rohilkhand-Kumaun	67	3,844	57	67	4,044	60	2,62,369	98	2,77,241	103	14,872	...
12th ditto	Dibru-Sadiya	78	6,793	87	78	7,891	101	3,26,753	102	3,44,375	108	17,622	...
	TOTAL	543	51,442	95	543	50,909	94	23,59,328	105	25,87,851	116	2,28,523	...
	Native States.												
19th Jan., 1889.	The Nizam's Guaranteed Company	277	32,598	118	310	37,893	122	12,33,996	142	13,47,392	111	1,13,396	...
19th ditto	The Gaekwar's	59	2,770	47	59	2,510	43	1,23,275	51	1,05,261	44	...	18,014
19th ditto	The Gaekwar's Mehsana-Vadnagar	27	799	38	27	850	31	28,838	33	34,969	39	6,131	...
19th ditto	Bhavnagar-Gondal-Junagarh-Porbandar	193	16,804	87	209	20,467	98	7,68,729	96	8,16,301	99	47,572	...
12th ditto	Morvi	68	2,179	32	68	2,301	34	1,09,393	39	1,31,986	47	22,593	...
19th ditto	Jodhpore	124	8,493	68	124	7,100	57	2,71,513	53	2,68,702	53	...	2,811
	TOTAL	748	63,643	86	797	71,121	89	25,35,744	90	27,04,611	85	1,68,867	...

(a) Includes the Cawnpore-Achnera State Railway.
(b) Includes the Katni-Umaria State Railway.
(c) Includes the Bellary-Kistna State Railway.
(d) Includes Bhopal-Itarsi State Railway from 1st January, 1889.
(e) Total receipts from 15th September, 1887, to 14th January, 1888.
(f) Includes the Amritsar-Pathankot and Rajpura-Patiala State Railways.
(g) Includes the Northern Bengal, Dacca, Kaunia-Dharlla and Assam-Behar State Railways.
(h) Estimated expenditure revised as extensive renewals allowed for have not been carried out as first anticipated.

M. C. BRACKENBURY, *Major, R.E.*,
Under-Secretary.

CALCUTTA,
The 7th February, 1889.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

SEPARATE REVENUE.

Post Office.

General matters.

ANNUAL REPORT ON THE POST OFFICE OF INDIA FOR THE YEAR 1887-88.

ERRATUM.—In the Annual Report on the Post Office of India for the year 1887-88, published in the Supplement to the *Gazette of India* dated 12th January 1889, page 52, item 15, for the word "Mathewson" read the word "Matheson" and for the word "monthly" read the word "Fortnightly."

W. J. HAM,

For *Director General.*

CALCUTTA,

The 1st February, 1889.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the state of the Season and prospects of the Crops.

Madras.—*For week ending 2nd February, 1889.*—No rain. More rain wanted in Ganjam, Vizagapatam, Cuddapah, Bellary, Trichinopoly, Tinnevelly, Salem and Coimbatore. Standing crops generally good, but withering in parts of Coimbatore, Bellary, Cuddapah and Tinnevelly; affected by disease or insects in parts of Coimbatore, South Arcot, Chingleput, Cuddapah and Bellary. Pasture deficient in Coimbatore and parts of Salem. Prices rising in ten districts including Ganjam, falling in five, and stationary in others. General prospects favourable except in Ganjam and Coimbatore. Coolies employed on Rushikulya works 33,572, and on Gopalpore Canal 32,413.

Bombay.—*For week ending 6th February, 1889.*—Rain throughout Sind and in parts of Broach and Surat. Late crops in Upper Sind Frontier benefited by it. Standing crops in three talukas of Surat and Poona and in parts of Ahmednagar unsatisfactory; *jowari* in one taluka of Ahmednagar, cotton and *kardi* in one of Sholapur, cotton in parts of Bijapur, exotic cotton and wheat in parts of Dharwar and late crops generally in one taluka of Kanara blighted; wheat in Broach poor; opium in Baroda good; and late crops good in most districts. Harvesting progressing generally; probable outturn of cotton in Kaira eight, and in Broach ten annas, and of wheat in Kaira eleven annas. Fodder scarce in Khandesh, Nasik, and in parts of Kathiawar.

Bengal.—*For week ending 5th February, 1889.*—General rain is reported to have fallen over the whole of the Province except Orissa and parts of East Bengal, the fall being rather heavy in Behar and North Bengal. The rain has been generally very useful, but the hail, which fell in places in Behar and North Bengal, has caused some injury to the standing crops. The prospects of the *rabi* crops are now more hopeful all round, and tobacco and poppy promise well. *Boro* or spring rice is also progressing satisfactorily. Ploughing for the autumn crops has begun, and *cheena* and other millets are being sown. The sugarcane and potato harvests are proceeding, and are expected to yield fair returns. No marked fluctuation in the price of rice has been reported during the past fort-

night. Regarding the afflicted tracts in North Behar no further accounts have been received during the week, but the rain is expected to have improved matters. Distress in consequence of the floods, which occurred during last rainy season, is reported from certain parts of the Midnapore District

N.-W. P. & Oudh.—*For week ending 6th February, 1889.*—Good rain fell during the week in all districts with hail here and there. *Rabi* prospects much improved. Poppy doing well. Sugarcane-pressing continues. Markets well supplied. Prices steady, but slightly falling in places. Condition of cattle good.

Punjab.—*For week ending 6th February, 1889.*—Rainfall general throughout the province. Prices unsettled in Delhi and Peshawar, falling in Jullundur, Ferozepore and Sialkot, rising in Rawalpindi, and stationary elsewhere. *Rabi* sowing over. More rain wanted in Hissar. The *rabi* crops have been generally improved by the recent fall of rain ; prospects are now said to be good. Stock cattle are reported healthy. Fodder sufficient except in Hissar, Dera Ismail Khan and in parts of Rawalpindi. Poppy crops good in Amritsar.

Central Provinces.—*For week ending 6th February, 1889.*—Slight rain in Saugor. Prospects of winter crops continue unfavourable in northern districts. Wheat fading in Bilaspur for want of moisture and expected to yield eight annas in Raipur. Prospects elsewhere favourable. Cattle in fair condition.

Burma.—*For week ending 2nd February, 1889.*—Crop prospects continue favourable on the whole. The price of paddy has fallen in Tharrawaddy and Thôngwa, and has risen in Prome, Moulmein, Shwebo, Magwé and Pyinmana; elsewhere there is no change.

Assam.—*For week ending 6th February, 1889.*—Weather cool. Moderate rainfall in all districts has facilitated ploughing. Sowing of early rice, gathering of mustard and pressing of sugarcane are going on, and potatoes are being sown in the Khasi Hills.

Mysore and Coorg.—*For week ending 6th February, 1889.*—No rain in Mysore. Condition of crops and prospects good. Outturn of crops generally fair. Water-supply deficient in parts of the Mysore and Hassan districts. Prices risen in the Bangalore district, and fallen in the Tumkur district slightly.

Coffee crop for the most part picked in Coorg.

Berar and Hyderabad.—*For week ending 6th February, 1889.*—In Berar picking of cotton and harvesting of other *kharif* crops completed almost everywhere. Cutting of *rabi* crops now commenced. Cattle healthy. Fodder insufficient in some districts. Prices same as last week.

No rain in Hyderabad. *Rabi* crops thriving; transplanting of *tabi* crops begun; prices stationary.

Central India.—*For week ending 6th February, 1889.*—Slight rain in Bundelkund and hail in Jaora, which has damaged the crops there. Condition of standing crops in Bundelkund only average, but prices have fallen slightly during the week. Prices stationary in Neemuch.

Rajputana.—*For week ending 6th February, 1889.*—Good rain in Ajmere, Jeypore, and Ulwar. Slight in some other places. Agricultural operations and standing crops satisfactory. Agricultural stock good. Pasturage or fodder sufficient except in Marwar, Kherwara and Meywar. Prices steady except in Kherwára and Meywar. Opium satisfactory. Cotton fair.

Nepal.—*For week ending 31st January, 1889.*—Good rain fell during the week. Weather chilly. Prospects improved in the valley.

E. C. BUCK,
Secretary to the Government of India.

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The Gazette of India.

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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

Fort William, the 15th February, 1889.

No. 1.—His Excellency the Governor-General, under the authority vested in him by the Statute 24 and 25 Vict., Cap. 67, Section 10, has been pleased to renominate the Hon'ble J. W. Quinton, C.S.I., to be an Additional Member of the Council of the Governor-General for the purpose of making Laws and Regulations, with effect from the 23rd instant.

No. 2.—His Excellency the Governor-General, under the authority vested in him by the Statute 24 and 25 Vict., Cap 67, Section 10, has been pleased to nominate Munshi Muhammad Ali Khan of Jahangirabad, in the Bulandshahr District, to be an Additional Member of the Council of the Governor-General for the purpose of making Laws and Regulations.

S. HARVEY JAMES,

Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Calcutta, the 9th February, 1889.

No. 191.—The following list shows the names of the candidates selected, and the marks obtained by them in each subject, at the recent examination for clerkships in the Lower Division of the Secretariat Offices of the Government of India and the Departments directly attached thereto:—

LOWER DIVISION.

Secretariat Clerkships, Government of India.

No.	Names of Candidates.	When born.	100 MARKS. English composition.	100 MARKS. Précis writing.	50 MARKS. History (English and Indian).	50 MARKS. Geography.	50 MARKS. Arithmetic and Elementary Mathematics.	TOTAL.	Office in which candidate prefers to serve.
1	Mr. J. H. Frost	Sept. 1, 1867	83	74	34	34	37	262	Financial Dept.
2	Ramjadu Bhuttacharjee	Oct. 31, 1866	78	55	44	44	40	261	Military or Home Dept.
3	Aghore Nath Mookerjee	Jan. 4, 1866	78	53	38	38	41	248	Home Dept.
4	Bhabataran Chatterjee	July 26, 1869	76	54	37	38	40	245	Any Secretariat Office.
5	Basanto Kumar Bhuttacharjee.	Feb. 7, 1868	64	56	40	40	40	240	Ditto.
6	Mr. A. Thorpe	Nov. 10, 1869	65	45	22	30	40	202	Ditto.
7	Mahammad Hossain Khan.	Apl. 17, 1870	68	34	25	33	34	194	Ditto.
8	Mr. H. A. Campbell	Oct. 23, 1870	42	35	35	38	39	189	Ditto.
9	Pundit Mohin Lal	May 2, 1867	46	35	33	29	37	180	Commissary General's Office.

N.B.—As only four candidates presented themselves at the Examination held at Allahabad and Lahore, the fifth place reserved for Up-country candidates has not been allotted.

The 15th February, 1889.

No. 246.—The Governor-General in Council has been pleased to appoint Rao Saheb Vyankatrao Rukmangad Inamdar to be an Assistant Magistrate and Collector in the Bombay Presidency, in accordance with the rules issued under section 6 of the Statute 33 Vict., cap. 3.

ESTABLISHMENTS.

The 15th February, 1889.

No. 110.—The services of Mr. C. W. E. Pittar, Officiating Joint Magistrate and Deputy Collector, Mymensingh, are placed at the disposal of the Chief Commissioner of Assam, with effect from the date on which the privilege leave for seven weeks granted him by the Government of Bengal, expires.

MEDICAL.

The 12th February, 1889.

No. 72.—Deputy Surgeon-General G. C. Chesnaye, Indian Medical Service, is appointed to be Deputy Surgeon-General, Central Provinces, with effect from the 17th January, 1889.

The 13th February, 1889.

No. 74.—The services of the undermentioned Medical Officers are temporarily placed at the disposal of the Chief Commissioner, Assam:—

Surgeon S. C. Nandi, M.B., I.M.S., Medical Officer, 13th Bengal Infantry.

Surgeon J. T. Daly, M.B., I.M.S., Officiating Medical Officer, 6th Bengal Infantry.

SANITARY.

The 13th February, 1889.

No. 30.—Surgeon-Major W. H. Gregg, M.B., Officiating Sanitary Commissioner, Bengal, is confirmed in that appointment, with effect from the 28th January, 1889.

PORT BLAIR.

The 13th February, 1889.

No. 135.—Mahomed Ashik Ali Khan, Officiating Extra Assistant Superintendent, 2nd class Port Blair and Nicobars, to be sub. *pro tem.* Extra Assistant Superintendent, 2nd class, with effect from the date on which he relieved Mr. T. J. M. Metcalfe of his duties.

ECCLESIASTICAL.

The 15th February, 1889.

No. 59.—The Reverend J. O'F. Willcocks, Junior Chaplain and late Chaplain of Kamptee, Central Provinces, having passed the High Proficiency Examination in Persian before the Civil and Military Examination Committee assembled at Bombay in October, 1888, has been presented with the authorised donation of R2,000.

A. P. MACDONNELL,

Secretary to the Government of India.

GOVERNMENT OF BOMBAY.

NOTIFICATION.

Bombay Castle, the 6th February, 1889.

No. 708.—In exercise of the power conferred by Section 5 of the Scheduled Districts Act, XIV of 1874, the Governor of Bombay in Council is pleased, with the previous sanction of the Governor-General in Council, to extend to the Province of Sind Sections 1 and 3 of Act X of 1888 (to amend the Code of Civil Procedure and the Presidency Small Cause Courts Act, 1882).

By Order of His Excellency the Right Honourable the Governor in Council,

W. LEEWARNER,
Secretary to Government.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATION.—PATENTS.

Calcutta, the 14th February, 1889.

No. 272 *P.*—Specifications of the undermentioned inventions have been filed, under the provisions of Act V of 1888, in the Office of the Secretary to the Government of India in the Revenue and Agricultural Department. Copies have been sent to the Governments of Fort St. George and Bombay and the Chief Commissioner of Burma. A copy of every specification is open to public inspection, at all reasonable hours, at the Office of the Secretary to the Government of India in the Revenue and Agricultural Department at the Presidency, upon payment of a fee of one rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying :—

No. 89 of 1888.—John Blanch Witt, 120, Flinders Lane, West, Melbourne, Victoria, Ventilating Engineer and Manager of the Victorian Atmospheric Refrigerating Company, for an improved rotary Ventilator either for induction or eduction purposes.

No. 92 of 1888.—John Blanch Witt, 120, Flinders Lane, West, Melbourne, Victoria, Ventilating Engineer and Manager of the Victorian Atmospheric Refrigerating Company, for an improved method for cooling air, gases, and fluids.

No. 143 of 1888.—Alexander Parkes, of 8, Chancellor Road, Dulwich, in the County of Surrey, England, for improvements in the extraction of gold and silver from ores or compounds containing the same and in solvents for such metals.

No. 157 of 1888.—Alexander James Eli, of London, in the County of Middlesex, Engineer, for improvements in lamps for burning petroleum and similar fuel.

No. 1 of 1889.—George Percival Chisholm Holmes, of Llangollen, in the County of Denbighshire, Wales, for a new or improved combined racket-holder and press.

No. 30 of 1889.—Frederick Weaver Oliver, Lithographer, of 37, Huddart Street, Bow, in the County of Middlesex, England, for a new and improved method of producing coloured transparencies.

E. C. BUCK,
Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 14th February, 1889.

No. 688-*I*.—Captain W R. Lloyd, of the 1st Battalion, the Suffolk Regiment, is vested with the powers of a Magistrate of the 3rd class, as described in Sections 32 and 33 of the Code of Criminal Procedure, to be exercised within the limits of the Sipri Cantonment, with effect from the 27th December, 1888.

No. 690-*I*.—In exercise of the powers conferred by Section 28 of Act III of 1880, as extended to the Sipri Cantonment, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to invest Captain W. R. Lloyd, of the 1st Battalion, the Suffolk Regiment, with power to try breaches of any rules or regulations made under Section 25 of the said Act, within the limits of the Sipri Cantonment, with effect from the 27th December, 1888.

The 15th February, 1889.

No. 265-*G*.—Colonel S. B. Miles, Political Agent of the 1st class, and Resident of the 2nd class and Resident in Meywar, substantive *pro tempore*, is confirmed in the latter appointment, with effect from the 25th December, 1888, *vice* Colonel C. K. M. Walter, Resident of the 1st class, and Agent to the Governor-General in Rajputana, substantive *pro tempore*.

No. 267-*G*.—Mr. F. Henvey, Resident of the 2nd class and Resident at Jeypore, and Officiating Resident of the 1st class and Officiating Agent to the Governor-General in Central India, is confirmed in the latter appointment, with effect from the 1st January, 1889, *vice* Sir L. H. Griffin, K.C.S.I., retired.

Lieutenant-Colonel W. F. Prideaux, Political Agent of the 1st class, and Officiating Resident of the 2nd class and Officiating Resident at Jeypore, is confirmed in the latter appointment, with effect from the 1st January, 1889, *vice* Mr. Henvey.

No. 270-*G*.—The following changes are made in the graded list of the Political Department :—

Promotions.

Consequent on the retirement from the service of Mr. J. R. FitzGerald, Political Agent of the 3rd class, and with effect from the 25th November 1888—

MAJOR J. H. NEWILL, Political Assistant of the 1st class, and Officiating Political Agent of the 3rd class, to be a substantive Political Agent of the 3rd class.

CAPTAIN C. W. RAVENSHAW, Political Assistant of the 2nd class, to be a substantive Political Assistant of the 1st class.

CAPTAIN W. E. EVANS-GORDON, Political Assistant of the 3rd class, to be a substantive Political Assistant of the 2nd class, but to be seconded as an Additional Political Agent of the 3rd class.

LIEUTENANT W. H. CORNISH, Political Assistant of the 3rd class, to be a substantive Political Assistant of the 2nd class, but to continue to officiate as a Political Agent of the 3rd class.

LIEUTENANT A. F. PINHEY, to be a substantive Political Assistant of the 3rd class, but to continue to officiate as a Political Assistant of the 2nd class.

Consequent on the seconding of Major D. Robertson, Political Agent of the 3rd class, as an Additional Political Agent of the 1st class and Political Agent in Baghelkhand and Superintendent of the Rewah State, and with effect from the 16th December 1888—

MAJOR C. E. YATE, C.S.I., C.M.G., Political Assistant of the 1st class, to be a substantive Political Agent of the 3rd class.

CAPTAIN I. MACIVOR, Political Assistant of the 2nd class, and Political Agent of the 3rd class, substantive *pro tempore*, to be a substantive Political Assistant of the 1st class, but to officiate as a Political Agent of the 3rd class.

LIEUTENANT W. H. CORNISH, Officiating Political Agent of the 3rd class, to be a Political Agent of the 3rd class, substantive *pro tempore*.

CAPTAIN A. F. DELAESSOE, C.M.G., C.I.E., Political Assistant of the 3rd class, to be a substantive Political Assistant of the 2nd class, but to continue to officiate as a Political Assistant of the 1st class.

Consequent on the confirmation of Colonel S. B. Miles, Political Agent of the 1st class, as a Resident of the 2nd class and Resident in Meywar, with effect from the 25th December 1888—

COLONEL C. A. BAYLAY, Political Agent of the 2nd class, to be a substantive Political Agent of the 1st class, but to be seconded as an Additional Political Agent of the 1st class.

LIEUTENANT-COLONEL H. B. ABBOTT, Political Agent of the 2nd class, to be a substantive Political Agent of the 1st class, but to be seconded as an Additional Political Agent of the 1st class.

MAJOR A. C. TALBOT, C.I.E., Political Agent of the 2nd class, to be a substantive Political Agent of the 1st class, but to continue to officiate as a Resident of the 2nd class and Political Resident in Turkish Arabia.

Reversion.

COLONEL E. S. REYNOLDS, from Political Agent of the 1st class, substantive *pro tempore*, to Officiating Political Agent of the 1st class.

Promotions.

Consequent on the confirmation of Lieutenant-Colonel W. F. Prideaux, Political Agent of the 1st class, as a Resident of the 2nd class and Resident at Jeypore, with effect from the 1st January 1889—

COLONEL E. S. REYNOLDS, Political Agent of the 2nd class, and Officiating Political Agent of the 1st class, to be a substantive Political Agent of the 1st class.

MAJOR W. H. C. WYLLIE, C.I.E., Political Agent of the 3rd class, to be a substantive Political Agent of the 2nd class.

MR. H. S. BARNES, Officiating Political Agent of the 2nd class, to be a Political Agent of the 2nd class, substantive *pro tempore*.

MAJOR A. P. THORNTON, Cantonment Magistrate at Secunderabad, and Officiating Political Agent of the 3rd class, to be a substantive Political Agent of the 3rd class.

Consequent on the confirmation of Major A. M. Muir, Political Assistant of the 2nd class, as Cantonment Magistrate at Secunderabad, with effect from the 1st January 1889—

LIEUTENANT P. J. MELVILL, Political Assistant of the 3rd class, to be a substantive Political Assistant of the 2nd class, but to continue to officiate as a Political Assistant of the 1st class.

LIEUTENANT J. RAMSAY, to be a substantive Political Assistant of the 3rd class, but to continue to officiate as a Political Assistant of the 2nd class.

Reversions.

Consequent on the appointment of Mr. J. A. Crawford, Junior Under-Secretary to the Government of India in the Foreign Department, to officiate as a Political Agent of the 2nd class, with effect from the 12th January 1889—

LIEUTENANT-COLONEL V. E. LAW, from Officiating Political Agent of the 2nd class, to his substantive grade of Political Agent of the 3rd class.

CAPTAIN H. M. TEMPLE, from Officiating Political Agent of the 3rd class, to his substantive grade of Political Assistant of the 1st class.

LIEUTENANT L. S. NEWMARCH, from Officiating Political Assistant of the 1st class, to Officiating Political Assistant of the 2nd class.

LIEUTENANT C. ARCHER, from Officiating Political Assistant of the 2nd class, to Officiating Political Assistant of the 3rd class.

The following further changes are made, with effect, unless otherwise stated, from the 18th January 1889:—

Reversion.

CAPTAIN W. E. EVANS-GORDON, on departure on furlough, from Additional Political Agent of the 3rd class, to his substantive grade of Political Assistant of the 2nd class.

Promotions.

MR. P. J. C. ROBERTSON, Political Assistant of the 1st class, and Officiating Political Agent of the 3rd class, to be a substantive Political Agent of the 3rd class.

CAPTAIN H. M. TEMPLE, Political Assistant of the 1st class, to officiate as a Political Agent of the 3rd class.

MAJOR G. GAISFORD, Political Assistant of the 2nd class, to be a substantive Political Assistant of the 1st class.

LIEUTENANT L S. NEWMARCH, Officiating Political Assistant of the 2nd class, to officiate as a Political Assistant of the 1st class.

LIEUTENANT C. ARCHER, Officiating Political Assistant of the 3rd class, to officiate as a Political Assistant of the 2nd class.

Reversions.

Consequent on the appointment of Major A. M. Muir, Cantonment Magistrate at Secunderabad, to officiate as a Political Assistant of the 1st class, with effect from the 22nd January 1889—

LIEUTENANT L. S. NEWMARCH, from Officiating Political Assistant of the 1st class, to Officiating Political Assistant of the 2nd class.

LIEUTENANT C. ARCHER, from Officiating Political Assistant of the 2nd class, to Officiating Political Assistant of the 3rd class.

Promotion.

Consequent on the appointment of Lieutenant L. S. Newmarch, Officiating Political Assistant of the 2nd class, to officiate as Cantonment Magistrate at Secunderabad, and with effect from the 25th January 1889—

LIEUTENANT C. ARCHER, Officiating Political Assistant of the 3rd class, to officiate as a Political Assistant of the 2nd class.

The substantive promotions of Lieutenants Cornish and Pinhey, Major Yate, Captains MacIvor and DeLaessoe, Lieutenant-Colonel Abbott, and Major Talbot are made under the operation of rule 4, section 4, of the Pay and Acting Allowance Code.

No. 272-*G*.—Major A. M. Muir, Political Assistant of the 2nd class, and Officiating Cantonment Magistrate at Secunderabad, is confirmed in the latter appointment, with effect from the 1st January, 1889, *vice* Major A. P. Thornton, appointed a substantive Political Agent of the 3rd class.

No. 274-*G*.—Colonel E. S. Reynolds, Political Agent of the 1st class, is, as a temporary measure, posted as First Assistant to the Governor-General's Agent in Baluchistan.

Mr. J. A. Crawford, Officiating Political Agent of the 2nd class, is posted as Political Agent in South Eastern Baluchistan.

Major G. Gaisford, Political Assistant of the 2nd class, is posted, on return from furlough, as Assistant Political Agent at Thal-Chotiali, with effect from the date of assuming charge.

H. M. DURAND,
Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

ACCOUNTS AND FINANCE.

LOANS, ADVANCES, &C.

Calcutta, the 12th February, 1889.

No. 793.—In exercise of the powers conferred by Sections 5 and 7 of the Local Authorities Loan Act, 1879, the Governor-General in Council is pleased to make the following Rule:—

The Rules made under Notifications Nos. 15 and 16 of the Government of India in the Department of Finance and Commerce, dated the 1st January, 1889, and published in the *Gazette of India* of the 5th January, 1889, shall come into force in Upper Burma (except the Shan States) on the 16th day of February, 1889.

ACCOUNTS AND FINANCE.

FINANCIAL DEPARTMENT: OFFICERS OF—

The 14th February, 1889.

LEAVE AND APPOINTMENTS.

No. 817.—The following promotions of officers of the Account Department are notified:—

With effect from the 15th January, 1889, in consequence of the retirement of Mr. W. Donald—

Mr. T. H. Biggs to be substantive *pro tempore* (while he is Comptroller of Burma) in class II,
Mr. G. H. R. Hart to class III,
Mr. F. J. Atkinson to class IV,
Mr. A. H. Anthony to class V,
Mr. E. Lawrence to officiate in class II,
Mr. H. G. H. Keene to officiate in class IV,
Mr. G. D. Pudumjee to officiate in class V, and
Mr. L. E. Pritchard to officiate in class VI.

LEAVE AND APPOINTMENTS.

The 12th February, 1889.

No. 805.—Mr. W. D. F. Cowley is posted to the Office of the Accountant General, Bombay, as Assistant Accountant General, on the expiration of his furlough.

The 15th February, 1889.

No. 855.—Mr. A. C. Tupp, Accountant General, North-Western Provinces and Oudh, is granted furlough, without medical certificate, for eight months, under section 50 of the Civil Leave Code, with effect from the 29th March, 1889.

No. 876.—Mr. I. C. Bose, Assistant Accountant General, Bengal, has been granted an extension of privilege leave up to 20th February, 1889.

SEPARATE REVENUE.

ASSESSED TAXES.

INCOME TAX.

The 14th February, 1889.

No. 806.—In exercise of the power conferred by Section 6 of Act No. 2 of 1886, the Governor-General in Council is pleased to exempt from liability to the tax payable under that Act the whole of the income of persons not in the service of the Government who reside in the Khondmals and in the Mahal of Angul in Orissa.

PAPER CURRENCY.

The 12th February, 1889.

No. 810.—*Abstract of the Accounts of the Department of Issue of Paper Currency on the 31st January, 1889, published as required by Section 27 of the Indian Paper Currency Act, XX of 1882.*

CIRCLES OF ISSUE.	Whole Amount of Notes in Circulation.	RESERVE IN SILVER COIN AND BULLION.		
		Coin.	Bullion.	TOTAL.
	R	R	R	R
Calcutta .	6,57,89,210	1,06,57,410	8,95,531	1,15,52,941
Allahabad .	74,95,895	1,39,02,905	...	1,39,02,905
Lahore .	79,11,335	70,31,515	...	70,31,515
Bombay .	4,40,92,125	2,46,34,373	62,29,532	3,08,63,905
Kurrachee.	36,63,140	33,51,795	22,000	33,73,795
Madras .	1,87,60,595	1,04,95,560	8,50,000	1,13,45,560
Calicut .	9,25,745	3,98,275	...	3,98,275
Rangoon .	41,24,410	1,48,03,530	...	1,48,03,530
TOTAL .	15,27,62,455	8,52,75,363	79,97,063	9,32,72,426
Price paid for Government Securities of the nominal value of R6,20,21,700 held under Section 19 of the Act				5,94,90,029
GRAND TOTAL .				15,27,62,455

E. J. SINKINSON,

Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 15th February, 1889.

APPOINTMENTS.

HYDERABAD CONTINGENT.

No. 126.—*2nd Infantry*—

Lieutenant M. J. W. Pike, Royal Irish Fusiliers, a candidate for the Bengal Staff Corps, to be officiating Wing Officer, on probation, with effect from the 31st January, 1889.

No. 127.—*3rd Infantry*—

Lieutenant H. P. Lane, King's Own Scottish Borderers, a candidate for the Bengal Staff Corps, to be officiating Wing Officer, on probation, with effect from the 10th January, 1889.

No. 128.—*4th Infantry*—

Lieutenant F. W. Rea, Border Regiment, a candidate for the Bengal Staff Corps, to be officiating Wing Officer, on probation, with effect from the 11th January, 1889.

No. 129.—*5th Infantry*—

Lieutenant J. F. W. Boyce, Royal Warwickshire Regiment, a candidate for the Bengal Staff Corps, to be officiating Wing Officer, on probation, with effect from the 25th January, 1889.

PERSONAL STAFF.

No. 130.—The following appointment has been made on the Personal Staff of the Hon'ble the Lieutenant-Governor of Bengal:—

Captain J. W. Currie, Madras S. C., 20th Madras Infantry, officiating Aide-de-Camp, to be Aide-de-Camp. Dated 1st February, 1889.

STAFF CORPS.

No. 131.—Lieutenant George Harrington Bush, Wiltshire Regiment, officiating Wing Officer, 8th Bengal Infantry, having completed eighteen months' probationary service, is admitted to the Bengal Staff Corps from the 20th July, 1887, subject to confirmation by the Secretary of State for India.

No. 132.—The undermentioned officers appointed by the Secretary of State for India probationers for the Indian Staff Corps, are posted as follows, with effect from the dates of their arrival in India:—

Madras Staff Corps.

Lieutenant T. E. W. Bidgood, R.A.

Second Lieutenant A. P. How, Royal West Kent Regiment.

Second Lieutenant E. A. R. Howell, 6th Dragoon Guards.

Bombay Staff Corps.

Lieutenant H. E. Lowis, 1st West India Regiment.

No. 133.—In G. G. O. No. 40 of 1889, notifying the admission of Lieutenant Cole to the Bengal Staff Corps, after the word "Corps" add from the 20th May, 1887.

FURLOUGH AND LEAVE.

No. 134.—The undermentioned officers are granted furlough or leave out of India :—

Colonel J. B. Smith, Bengal S. C., Commissariat Department, (p. a.) for one year, under the leave rules for the Staff Corps. Pension service,—33rd year commenced 16th October, 1888.

Colonel F. W. M. Spring, R.A., Inspector-General of Ordnance, Bombay Circle, (p. a.) for one year, under rule IX of the regulations of 1868.

Colonel W. Barron, Bengal S. C., Deputy Superintendent, 2nd grade, Survey of India, (p. a.) for one year and 275 days, under rule IX of the regulations of 1868.

Lieutenant-Colonel W. V. Ellis, Bengal S. C., 14th Bengal Infantry, (p. a.) for one year, under the leave rules for the Staff Corps. Pension service,—27th year commenced 10th June, 1888.

Major J. F. J. Miller, Bengal S. C., Executive Engineer, 1st grade, Public Works Department, Punjab, (p. a.) for one year, under rule IX of the regulations of 1868.

Major W. H. C. Wyllie, C.I.E., Bengal S. C., Political Agent, 3rd class, Additional 1st class, Boundary Settlement Officer, Rajputana, (p. a.) for one year and 121 days, under rule IX of the regulations of 1868.

Major G. L. R. Richardson, Bengal S. C., 18th Bengal Lancers, (p. a.) for one year, under the leave rules for the Staff Corps. Pension service,—23rd year commenced 23rd March, 1888.

Captain F. G. L. Mainwaring, Bengal S. C., 30th Bengal Infantry, (p. a.) for one year, under the leave rules for the Staff Corps. Pension service,—18th year commenced 30th December, 1888.

Captain G. B. Renny, Bengal S. C., Military Accounts Department, (p. a.) for 243 days, under the leave rules for the Staff Corps. Pension service,—17th year commenced 27th March, 1888.

Lieutenant G C. Cawood, Bengal S. C., 7th Bengal Cavalry, (p. a.) for one year, under the leave rules for the Staff Corps. Pension service,—9th year commenced 11th August, 1888.

Surgeon-Major J. T. B. Bookey, 6th Punjab Infantry, Punjab Frontier Force, (p. a.) for one year, under the leave rules for the Staff Corps. Pension service —17th year commenced 11th July, 1888.

Sub-Conductor J. O'Neill, Public Works Department, Thomason Civil Engineering College, Roorkee, (m. c.) for one year, under rule VI of the regulations of 1875.

No. 135.—The undermentioned officers have been granted extensions of furlough or leave by the Secretary of State for India :—

Colonel C. A. E. S. Carter, Infantry, (m. c.) for six months.

Captain J. Haughton, Bengal S. C., (m. c.) for six months.

Captain J. F. Worlledge, Bengal S. C., (p. a.) to the 10th December, 1888.

Surgeon-Major F. A. Smyth, (m. c.) for six months.

Sub-Conductor J. Owens, Public Works Department, (m. c.) for three months.

No. 136.—First grade Assistant Apothecary W. H. Butcher was on leave in India, (m. c.) from 17th June to 19th August, 1888 inclusive, under rule X of the regulations of 1875.

LONDON GAZETTE.

No. 137.—The following extracts are published for general information :—

"London Gazette" dated the 15th January, 1889, page 263.

War Office, Pall Mall,
15th January, 1889.

MEMORANDA.

* * * * *

The second Christian name of Colonel Sir E. B. Sladen, Knt., Madras, is *Bosc*, and not as previously stated.

India Office, 15th January, 1889.

The Queen has approved of the following admissions to the Staff Corps made by the Governments in India :—

To be Lieutenants.

Lieutenant Ludlow Coape-Smith, from the Royal Inniskilling Fusiliers. Dated 13th February, 1887, but to rank from 23rd May, 1885

Lieutenant Ambrose Blacklock Harvey, from the Leicestershire Regiment. Dated 12th February, 1887, but to rank from 29th August, 1885.

Lieutenant George Stanley Frazer, from the East Yorkshire Regiment. Dated 6th March, 1887, but to rank from 29th August, 1885.

Lieutenant Owen James Obbard, from the Leicestershire Regiment. Dated 22nd March, 1887, but to rank from 29th August, 1885.

Lieutenant Neville Thornton Parker, from the Dorsetshire Regiment. Dated 4th February, 1887, but to rank from 25th November, 1885.

Lieutenant Edward Ross Morton, from the North Lancashire Regiment. Dated 17th June, 1887, but to rank from 25th November, 1885.

Lieutenant Henry Hinton Dunlop, from the Devonshire Regiment. Dated 22nd February, 1887, but to rank from 25th November, 1885.

Lieutenant Aylmer McIver Campbell, from the West Yorkshire Regiment. Dated 7th April, 1887, but to rank from 30th January, 1886.

* * * * *

PENSIONS.

No. 138.—Conductor James Combe, of the Ordnance Department, Bengal, is transferred to the Pension Establishment.

No. 139.—Second grade Apothecary A. L. Pushong, of the Subordinate Medical Department, Bengal, is transferred to the Pension Establishment.

PROMOTIONS.

NATIVE ARMY.

No. 140.—*2nd Bengal Cavalry*—

Jemadar Bhúra Singh to be Ressaidar, and Kot-Dafadar Kure Singh to be Jemadar, *vice* Asa Singh, invalided, with effect from the 1st December, 1888.

No. 141.—*1st Bengal Infantry*—

Drill Havildar Alah-bakhsh and Color-Havildar Sankar Singh to be Jemadars, *vice* Mír Hidáyat Ali and Jai-Gobind Singh, invalided, with effect from the 1st December, 1888.

No. 142.—*10th Bengal Infantry*—

Color-Havildar Shaikh Sáwan to be Jemadar, *vice* Ghafúr Khan, deceased, with effect from the 18th November, 1888.

PUNJAB FRONTIER FORCE.

No. 143.—*4th Sikh Infantry*—

Havildar Búta Singh to be Jemadar, *vice* Mohar Singh, invalided, with effect from the 1st December, 1888.

REWARDS.

ORDER OF BRITISH INDIA.

No. 144.—The Governor General in Council is pleased to make the following promotion in, and admission to, the Order of British India, with effect from the date specified :—

BOMBAY.

To the 1st class, with the title of Sardar Bahadur.

Subadar Ganú Khamkar, *Bahadur*, 23rd Bombay Infantry, *vice* pensioned Subadar-Major Shaikh Ismail, *Sardar Bahadur*, deceased,—1st January, 1889.

To the 2nd class with the title of Bahadur.

Subadar-Major Sadeo Singh, 9th Bombay Infantry, *vice* Subadar Ganú Khamkar, *Bahadur*, promoted,—1st January, 1889.

VOLUNTEER CORPS.

No. 145.—With reference to clause 195, India Army Circulars, 1888, His Excellency the Governor-General in Council is pleased to sanction the undermentioned corps, or portions of Volunteer Corps, *viz.* :—

1. Calcutta Mounted Rifles,
2. Mounted Companies, Northern Bengal Volunteer Rifle Corps,
3. Sibsagar Mounted Infantry,
4. Darrang Mounted Infantry,

being in future designated respectively as follows :—

1. Calcutta Light Horse.
2. Northern Bengal Mounted Rifles.
3. Sibsagar Mounted Rifles.
4. Darrang Mounted Rifles.

APPOINTMENTS.

No. 146.—*Nagpur Volunteer Rifle Corps*—

Mr. Henry St. John Kneller to be Captain to complete the establishment.

No. 147.—*Rohilkhand Volunteer Rifle Corps*—

Mr. Arthur Pope to be Captain, *vice* Todd, resigned.

Mr. Charles Stuart Moore to be Second Lieutenant, *vice* Styan, resigned.

RESIGNATIONS.

No. 148.—*Calcutta Light Horse*—

Major J. A. Bourdillon resigns his commission, with effect from the 1st April, 1888.

No. 149.—*Behar Light Horse*—

Captain J. Hodding resigns his commission.

No. 150.—*Rohilkhand Volunteer Rifle Corps*—

Captain H. F. Todd resigns his commission.

MARINE DEPARTMENT.

No. 5.—The following Declaration of Blockade of the Continental Dominions of the Sultanate of Zanzibar, issued by the Rear Admiral Commanding the German Flying Squadron, and the British Naval Commander-in-Chief of the East India Station, is notified for general information and republication by Local Governments concerned with shipping :—

Declaration of Blockade.

In accordance with instructions received from our respective Governments, and in the name of His Highness The Sultan of Zanzibar, we, the Admirals Commanding the British and German Squadrons, hereby declare a Blockade, against the importation of munitions of war, and the exportation of slaves only, on the continuous line of coast of Zanzibar, including the Island of Mafia and Lamu and the lesser islands adjoining the coast from 10° 28′ south to 2° 10′ south latitude.

The Blockade will be in force from noon on the 2nd December, 1888.

(Sd.) E. R. FREMANTLE,
British Rear Admiral, Commander-in-Chief, East Indies Station.

(Sd.) DEINHARD,
German Rear Admiral, Commanding Flying Squadron.

NOTICE.—All ships, to whatever nation they may belong, are liable to visit and search. They should "bring to" and lower their sails immediately on a blank charge being fired; should they not do so, a warning shot will be fired across their bows, after which they will be treated as hostile.

Vessels engaged in ordinary trade will be allowed to continue their voyage after having been visited.

(Sd.) E. R. FREMANTLE. (Sd.) DEINHARD.

Dated at Zanzibar, this 29th day of November, 1888.

APPOINTMENTS.

No. 6.—Captain H. B. Simpson, Indian Marine, officiating Deputy Conservator of the Port of Madras, is confirmed in that appointment, with effect from 18th December, 1888.

FURLOUGH AND LEAVE.

No. 7.—Captain J. S. Barrett, Indian Marine, Store-keeper, Bombay Dockyard, has been granted by the Secretary of State for India an extension of furlough (m. c.) for two months.

E. H. H. COLLEN,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 12th February, 1889.

No. 38.—Under Section 4 of the Indian Railway Act of 1879, the Governor-General in Council is pleased to sanction the use of locomotive engines or other motive power, and carriages and wagons to be drawn or propelled thereby, on the Muttra-Bindrabun Branch of the Cawnpore-Achnera State Railway.

The 13th February, 1889.

No. 39.—Mr. G. F. Lamb, Executive Engineer, 3rd grade, sub *pro tem.*, State Railways, is granted special leave for twenty-two months under the terms of Public Works Department, Resolution No. 1940-41G. of 3rd October, 1887.

No. 40.—Lieutenant-Colonel L. Conway-Gordon, C.I.E., R.E., Director General of Railways and Deputy Secretary to the Government of India in the Public Works Department, Railway Branch, is granted special leave for four months under section 61 of the Civil Leave Code, with effect from the 25th February, 1889, or such subsequent date as he may avail himself of it.

The 14th February, 1889.

No. 41.—The Governor-General in Council is pleased to order the following promotions of Executive and Assistant Engineers attached to State Railways, with effect from the dates specified :—

NAMES.	From	To	Nature of promotion.	With effect from
Coppin, R. F.	Assistant Engineer, 1st grade.	Executive Engineer, 4th grade.	Temporary	1st September, 1888.
Strachey, R. S.	Assistant Engineer, 1st grade.	Executive Engineer, 4th grade.	Temporary	11th October, 1888.
Arundell, E. W.	Executive Engineer, 3rd grade.	Executive Engineer, 2nd grade.	Sub. *pro tem.*	19th October, 1888.
Morse, A.	Assistant Engineer, 1st grade.	Executive Engineer, 4th grade.	Temporary	20th October, 1888.
Brown, J. S.	Executive Engineer, 3rd grade, sub *pro tem.*	Executive Engineer, 3rd grade.	Permanent	1st November, 1888.
Campbell, R. L.	Executive Engineer, 4th grade, sub. *pro tem.*	Executive Engineer, 3rd grade.	Sub. *pro tem.*	1st November, 1888.
Preonath Ghose, Rai Shahib.	Executive Engineer, 4th grade, *temporary rank.*	Executive Engineer, 4th grade.	Sub. *pro tem.*	1st November, 1888.
Montague, J. M.	Assistant Engineer, 1st grade.	Executive Engineer, 4th grade.	Permanent	1st November, 1888.
Baker, E.	Assistant Engineer, 1st grade.	Executive Engineer, 4th grade.	Permanent	1st November, 1888.
Smith, J. H. M.	Assistant Engineer, 2nd grade.	Assistant Engineer, 1st grade.	Permanent	1st November, 1888.
Pratt, C. M.	Assistant Engineer, 2nd grade.	Assistant Engineer, 1st grade.	Permanent	1st November, 1888.
Clementson, E. H.	Executive Engineer, 4th grade, sub. *pro tem.*	Executive Engineer, 3rd grade.	Sub. *pro tem.*	2nd December, 1888.*
Upcott, F. R.	Executive Engineer, 1st grade, sub. *pro tem.*	Executive Engineer, 1st grade.	Permanent	5th December, 1888.
Bartlett, T. W.	Executive Engineer, 2nd grade.	Executive Engineer, 1st grade.	Sub. *pro tem.*	5th December, 1888.
McCudden, E. G. I.	Executive Engineer, 2nd grade, sub. *pro tem.*	Executive Engineer, 2nd grade.	Permanent	5th December, 1888.
Gerrard, A. S.	Executive Engineer, 2nd grade, sub. *pro tem.*	Executive Engineer, 2nd grade.	Permanent	5th December, 1888.
Lilley, A. R.	Executive Engineer, 3rd grade.	Executive Engineer, 2nd grade.	Sub. *pro tem.*	5th December, 1888.
Tait, J.	Executive Engineer, 3rd grade.	Executive Engineer, 2nd grade.	Sub. *pro tem.*	5th December, 1888.
Knox, H. C.	Executive Engineer, 3rd grade, sub. *pro tem.*	Executive Engineer, 3rd grade.	Permanent	5th December, 1888.
Anderson, G. A.	Executive Engineer, 3rd grade, sub. *pro tem.*	Executive Engineer, 3rd grade.	Permanent	5th December, 1888.
DeBrath, S.	Executive Engineer, 4th grade, sub. *pro tem.*	Executive Engineer, 3rd grade.	Sub. *pro tem.*	5th December, 1888.
Newham, W. E.	Executive Engineer, 4th grade, sub. *pro tem.*	Executive Engineer, 3rd grade.	Sub. *pro tem.*	5th December, 1888.
Cole, C. J.	Executive Engineer, 4th grade, *temporary rank.*	Executive Engineer, 4th grade.	Sub. *pro tem.*	5th December, 1888.
Dyson, R. C.	Executive Engineer, 4th grade, *temporary rank.*	Executive Engineer, 4th grade.	Sub. *pro tem.*	5th December, 1888.
Lang, F.	Assistant Engineer, 1st grade.	Executive Engineer, 4th grade.	Permanent	5th December, 1888.
Chew, A. J.	Assistant Engineer, 2nd grade.	Assistant Engineer, 1st grade.	Permanent	5th December, 1888.

* *Vice* Mr. Bickerton, Executive Engineer, 3rd grade, sub. *pro tem.*, on furlough.

No. 42.—The undermentioned officers are transferred from Hyderabad to Burma Provincial Establishment :—

Mr. M. P. Coode, Executive Engineer, 3rd grade (on return from furlough).

Mr. M. J. Scobie, Executive Engineer, 4th grade.

R. C. B. PEMBERTON, *Colonel, R.E.,*
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 16, 1889.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 13th October, 1888.

From the 17th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 10th November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Revised rates from 1st January, 1887.

	Per annum. R	a.	p.
Subscription for *Gazette* and Supplement	15	0	0
Postage	5	8	0
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Postage on single copies varies according to weight.

By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,
Publisher, Gazette of India.

COMPTROLLER GENERAL'S OFFICE.

THE TREASURY.

NOTIFICATION.

Calcutta, the 12th February, 1889.

The Treasury at Taungdwingyi has been transferred to Magwe, in Upper Burma.

R. N. RAY,
for *Depy. Comptroller General.*

SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 8th February, 1889.

No. 718.—Rai Hira Singh, Bahadur, Assistant Surveyor, 3rd grade, is granted two months'

leave on medical certificate, under Section 128 of the Civil Leave Code, with effect from the 7th instant.

H. R. THUILLIER, *Colonel, R.E.*,
Surveyor General of India.

TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 8th February, 1889.

No. 26.—Offices reported opened and closed during the month of January, 1889:—

Name of Office.	Where situated.	Date.	REMARKS.
		1889.	
	Government Telegraph Offices.		
Asirgarh	Central Provinces	1st Jan.	Closed.
Batlagundu	Madras Presdy.	9th ,,	Opened.
Colachel	Travancore	11th ,,	Ditto.
Dullabcherra	Assam	30th ,,	Ditto.
Habiganj	Ditto	10th ,,	Ditto.
Kambale	Upper Burma	1st ,,	Ditto.
Nellakota	Madras Presdy.	11th ,,	Ditto.
No. 2 Stockade (Field Office).	Upper Burma	23rd ,,	Ditto.
Parla-kimedi	Madras Presdy.	24th ,,	Ditto.
Rae Bareli	Oudh	21st ,,	Ditto.
Rangamati	Chittagong Hill Tract.	19th ,,	Ditto.
Sonpur	Bengal	2nd ,,	Ditto.
Tawarakere (Bangalore Camp of Exercise.)	Mysore	10th ,,	Ditto.
	Railway Telegraph Offices.		
Bhavavader	Bhavnagar-Gondal, Junagad-Porbandar State Ry.	10th Jan.	Opened.
Upleta			
Bhelai	Bengal-Nagpur Ry.	1888. 4th Dec.	Ditto.
Drug			
Kumari			
Muripar			
Raipur			
Babina	Indian Midland Ry.	1889. 1st Jan.	Ditto.
Bamora			
Basoda			
Bhilsa			
Bijoli			
Bina			
Diwanganj			
Gulabganj			
Jakhaura			
Jakhlaun			
Karonda			
Kulhar			
Lalitpur			
Talbahat			
Nulla	H. H. the Gaekwar's Ry.	7th ,,	Ditto.

NOTE.—The name of the Postal Combined Telegraph Office at Durbhunga Court, which was altered into "Lahiria" in Gazette Notification No. 25, dated the 8th January, 1889, remains unchanged.

C. H. REYNOLDS,
Officiating Director, Traffic Branch,
for *Director General of Telegraphs.*

CURRENCY NOTES.

The following Currency Notes are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person claiming a right to them, is warned to communicate at once with the undersigned:—

Calicut Circle.

NOTES WHOLLY LOST OR DESTROYED.

No. of Notes.	Value. R	Name of Claimant.
J 15—36809	100	H. F. Wilkieson, Esq., Assistant Superintendent of Police, Malabar.
,, —37886	100	
,, —37915	100	

J. R RICKETTS,
Deputy Collector,
In charge of Paper Currency.

CALICUT,
The 4th February, 1889.

Statement of Silver Balance in the Calcutta Mint for the week ending 13th February, 1889.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 6th February, 1889	5,74,942	
Value of Government silver in the Mint on the same date	15,30,223	21,05,165
ADD—		
Silver received by the Mint during the week on account of the Currency Department	17	
Ditto ditto Government	6,21,512	6,21,529
		27,26,694
DEDUCT—		
New coin paid to Reserve Treasury during the week	2,65,000	
Petty items issued for miscellaneous purposes	13,055	2,78,055
Balance on the evening of the 13th February, 1889		24,48,639
The Balance comprises—		
Silver held on account of the Currency Department	4,62,532	
Ditto ditto Government	19,86,107	24,48,639
There is in addition awaiting assay—		
Bullion belonging to Private Individuals	3,75,291	
Ditto ditto Government	...	3,75,291

R. V. RIDDELL, *Lieut.-Colonel, R.E.*,
Master of the Mint.

CALCUTTA MINT,
The 14th February, 1889.

AGENT TO THE GOVERNOR-GENERAL IN BALUCHISTAN.

NOTIFICATION.

Quetta, the 7th February, 1889.

No. 418.—Surgeon A. W. D. Leahy is appointed Honorary Surgeon in the Baluchistan Volunteer Rifle Corps, with effect from the 21st January, 1889, *vice* Surgeon-Major C. W. Owen, C.M.G., C.I.E., resigned.

By Order,
C. PRITCHARD, *Lieut.*,
Second Asst. to the Govr.-Genl.'s Agent in Baluchistan.

AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

NOTIFICATION.

Abu, the 11th February, 1889.

No. 392 G.—Surgeon W. H. Neilson, I.M.S., Medical Officer of the Erinpura Irregular Force, is permitted to avail himself of the privilege leave for one month, granted in Foreign Department Notification, No. 2280 G., dated the 13th December, 1888, from the 31st January, 1889.

By Order,
E. A. FRASER, *Major*,
First Asst. to the Agent to the Govr.-Genl. in Rajputana.

CHIEF COMMISSIONER OF AJMERE-MERWARA.

NOTIFICATIONS.

Abu, the 6th February, 1889.

No. 110—695.—In exercise of the powers conferred by sections 70, 73 and 110 of the Ajmere Land and Revenue Regulation, II of 1877, the Chief Commissioner of Ajmere-Merwara is pleased to make the following rules :—

UNDER SECTION 70.

Maintenance of Settlement Record.

1. All cases of mutation of names, whether necessitated by the death of the recorded proprietor or mafidar or otherwise, shall be disposed of by the Tehsildar in manner hereinafter provided.

2. A register of mutation of names shall be kept in each Tehsil in the following Form (No. I), in which all such cases shall be entered; provided that, in cases not directly reported by the supervisor of the circle, such entry shall not be made until the supervisor has had an opportunity of reporting thereon :—

FORM NO I.

Register of Mutation Fees.

Name of village.	Number of case.	Names and descriptions of parties.	Specification of land regarding which mutation is sought or required.	Date fixed for hearing.	Final order, with brief abstract of statements of parties and witnesses (if any), explaining grounds of decision if the question of right is summarily decided.	Date of decision.	Nature of objections and final order thereon.	Note of appellate decision with date.	Amount of fees due.	Amount realised and when.	Date or dates of payment into Treasury.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13

3. Having fixed a day for the decision of the mutation cases of the villages in any neighbourhood, the Tehsildar shall issue notices to such villages in the following Form (No. II). Such notices shall never be served less than six days before the day fixed for the decision, and shall be posted in some conspicuous place in the village hatai—

FORM NO. II.

Notice No. I.

Whereas the following case/cases for mutation of names is/are pending in the village of , Tehsil , this is to give notice that on the day of 18 the undersigned will be present in the said village of for the purpose of deciding the case/cases. Parties concerned are hereby directed to be in attendance with such documentary or oral evidence as they may wish to produce _____

(Sd.)

Dated *Tehsildar.*

4. On the day fixed, the Tehsildar shall record the result of the enquiry made by him in column 6 of the Register (Form No. I). It will not be necessary to prepare a separate record of the statements of the parties or their witnesses. If the parties fail to attend, the case shall be decided on the statements of the village Patwari, the Lambardars, and other respectable witnesses present on the spot.

5. All cases shall be decided on the question of possession only, but where such question is contested, the Tehsildar may decide the matter on the question of right, such decision being relevant only for the purpose of correcting the settlement record.

6. In all cases disposed of under the preceding rule, a notice shall be issued in the following Form (No. III), inviting objectors to come forward within fifteen days. The notice shall be served in manner laid down in Rule 3.

FORM NO. III.

Notice No. II.

The following mutation of names having been ordered, under No. 5 of the rules framed under section 70, Land and Revenue Regulation, II of 1877, notice is hereby given to objectors to appear before the undersigned on or before the day of 18 to state their objections:

Date of order.	Number of Khata.	Area.	Name of recorded owner.	Name of person in whose favour mutation of names is proposed to be made.	REMARKS.
1	2	3	4	5	6

(Sd.)

Dated *Tehsildar.*

7. No mutation of names shall be made in the Patwari's register until the objections, if any, have been heard and determined.

8. Should the objections preferred within the prescribed period be allowed, the Tehsildar shall modify or alter his original order as may seem to him equitable.

9. On such mutation a fee of R1-4 per cent. on the income of Khalsa, and R2-8 on that of Muafi lands shall be levied; provided that the minimum fee shall be 4 annas for Khalsa and 8 annas for Muafi lands. An extract from the register (Form No. I), showing the amount of fees levied, and the dates of payment into the Treasury, shall be sent once a month to the Collector.

10. The Tehsildar shall visit all the villages in his Tehsil at least once in every three months, to clear off mutation cases.

11. The Naib Tehsildar may, with the previous sanction of the Collector, perform in uncontested cases the duties above assigned to the Tehsildar.

UNDER SECTION 73.

Payment of Revenue.

12. The revenue shall ordinarily be paid at the head-quarters of the Tehsil to the Tehsildar or such subordinate as he, with the sanction of the Collector, may appoint to receive it. With the permission of the Collector, the revenue may be paid direct into the head Treasury.

13. The instalments of revenue shall be paid on the dates fixed at settlement, namely, 1st January and 15th June in each year.

14. All money paid into the Tehsil shall be accompanied by an arz irsal.

The arz-irsal shall first be taken to the Wasilbakinavis, who shall, after verifying the correctness of the payment, endorse it for payment to the Tahvildar (Treasurer).

15. No native officer other than the Tahvildar (Treasurer) shall on any account receive or keep any public money whatever.

16. In all cases in which land revenue and cesses are due, the sum paid shall first be credited to cesses and the balance, if any, to land revenue.

17. On receipt of the arz-irsal endorsed by the Wasilbakinavis, the Tahvildar shall take the money, and enter the payment in his own siaha, and endorsing the arz-irsal with his receipt, pass it to the Siahanavis.

18. The Siahanavis shall on the authority of the Tahvildar's receipt, enter the sum as paid in his siaha, and shall draw out the dakhila or receipt, which, after having been duly signed by the Tahvildar and the Tehsildar or other officer in charge of the Tehsil, shall be given to the payer.

19. Information of the credit shall then be given to the Wasilbakinavis, who shall note the same in his khatauni (ledger), initialling the siaha to show that he has done so.

20. The dakhila bahis shall be kept in printed counterfoil registers, each book containing one hundred duplicates bound up and paged.

21. At the end of each day, and before the siaha is sent to the head office, the Wasilbakinavis and the Siahanavis shall compare the siaha with the khatauni, item by item, and the Wasilbakinavis shall number each item in the khatauni with the number borne by such item in the siaha. The Siahanavis and the Tahvildar shall then compare the totals of their siahas, and at once bring to the notice of the Tehsildar or officer in charge of the Tehsil, any discrepancy they may discover. The dakhila bahi shall then be compared with the siaha by the Wasilbakinavis and the Siahanavis.

22. To each arz-irsal, a serial number shall be given, according to the order in which the money is credited in the Tahvildar's roznamcha or daily ledger. The series of these numbers shall com-

mence daily, and the Tahvildar shall number each irsal before passing it to the Siahanavis. The same numbering shall be shown in the daily siaha, in the Wasilbakinavis' khatauni, in the dakhila, and in the record of any payments kept up for special departments.

UNDER SECTION 110 (*a*).

Assessment of Land Revenue.—Lands variably assessed.

23. Of land variably assessed to revenue, there shall be two classes :—

Class 1.—The portions of villages lying in the beds of certain tanks which are liable to submergence, and which have been demarcated by the Settlement Officer.

Class 2.—Whole villages in which a standard revenue has been assessed on a standard cultivated area by the Settlement Officer.

24. In lands of class I, the cultivation of each harvest shall be recorded and measured up. The revenue due shall be found by applying to the cultivated area the rate or rates fixed by the Settlement Officer at settlement.

25. In variably assessed villages (class 2), the assessments shall be made by a rate varying between a maximum and minimum assessed at settlement on the cultivated area found under the rules hereinafter provided. The standard rate on which variation is calculated is the rate for the dry cultivation, and to it as a basis all other rates in the village must be referred. All the other rates are multiples of the dry rate, and to find the dry unit area, the area under each class of cultivation (chahi, talabi, abi and dry) must be multiplied by the multiplie of its own class.

NOTE.—*When the rate falls below the minimum, the minimum rate shall be collected and the excess credited to Government; when the rate rises above the maximum, the maximum rate only shall be collected and the balance of the revenue remitted.*

26. The area to be assessed shall comprise all cultivation except that of Muafi and Bhum lands.

27. The record of measurements for purposes of assessment shall give the necessary details for—

1. Lands assessable at well (chahi) rates;
2. Lands assessable at tank (talabi) rates;
3. Lands assessable at wet (abi) rates;
4. Lands assessable at dry rates.

28. The assessments shall be made under the superintendence and orders of the Collector.

29. In determining the rates of assessments, the following general rules shall be observed :—

(*a*) The rate for the autumn (kharif) harvest shall be struck on the completion of the records of that harvest at a time when the prospects of the ensuing spring (rabi) harvest are fairly well known. The rate to be taken will depend partly on the area under crops in the autumn harvest, and partly on the prospects of the ensuing spring harvest, and shall, subject to the maximum and minimum referred to in Rule 25, be so fixed that the revenue of the whole year may be collected in full without loss or balance. Provided that if, with a view to making good any possible loss of revenue by failure of the rabi harvest, a rate higher than the minimum rate is imposed in the kharif, allowance shall be made for the excess when the rabi assessment is being made, and the assessable area for the whole year is known, and conversely if, at the time of making the assessment for the rabi harvest, it appears that the kharif assessment ought to have been made at a higher rate than that actually assessed, the deficiency shall be recovered along with the rabi instalment.

(*b*) The rate for the spring (rabi) harvest shall, subject to the rule of maximum and minimum referred to in Rule 25, be found by dividing the balance of the assessment of the year not assessed in the autumn (kharif) harvest by the conventional area of the spring harvest.

(*c*) Lands irrigated from a well, existing as such at Mr. LaTouche's settlement, shall be liable to assessment at well (chahi) rates.

(*d*) Lands irrigated from a village tank or nadi, existing as such at Mr. LaTouche's settlement, shall be liable to assessment at the same rate as lands assessed as irrigated from such tank or nadi.

(*e*) Lands cultivated in the beds of village tanks or nadis, existing as such at Mr. LaTouche's settlement, shall be liable to assessment at abi rates.

(*f*) Lands irrigated from a well or village tank or nadi not existing as such at Mr. LaTouche's settlement, or lying in the bed of such village tank or nadi and cultivated, shall be assessed as dry.

(*g*) Lands assessed at settlement as irrigated or as abi but growing dry crops only shall be assessed as dry.

Explanation.—Irrigated includes irrigation from wells, village tanks, and nadis referred to in clauses (*c*) and (*d*), but does not include irrigation from variably or permanently assessed tanks.

(*h*) Lands assessed as irrigated from a permanently assessed tank shall pay full talabi rates, whether irrigated or not.

(*i*) Lands assessed as irrigated from a variably assessed tank shall pay talabi rates under the rules in force for such tanks.

(*j*) Lands irrigated from any stream that feeds or issues from any Government tank that has been permanently assessed, or feeds or issues from any such village tank or nadi as is referred to in clause (*d*), shall be liable to assessment at talabi rates.

(*k*) In the case of lands irrigated from different sources in the same harvest, the rate shall be regulated by the source supplying the greatest number of waterings, or where that number is equal, by the source assessable at the highest rate.

(*l*) Double-cropped irrigated lands which are irrigated from such wells, village tanks, or nadis as are referred to in clauses (*c*) and (*d*), and are liable to be assessed as such, shall pay the full irrigated rate for the first harvest and one-fourth of the rate for the second harvest.

Explanation.—This rules does not apply—

I, to double-cropped lands irrigated from—

(A) Permanently assessed tanks;
(B) Variably assessed tanks;
(C) Any of the sources mentioned in clauses (*f*) and (*j*);

II, or to double-cropped abi lands referred to in clause (*e*).

(*m*) Double-cropped dry lands assessed as such shall only pay the assessment for one harvest.

(*n*) Lands growing dry crops or crops assessed as dry in the autumn (kharif) harvest shall pay the dry rate only, and if such lands become liable to assessment as irrigated for the spring (rabi) harvest, the rate for this latter shall be the full irrigated rate minus the amount collected on account of the autumn harvest. Similarly lands paying full irrigated rates for the autumn harvest, and growing dry crops, or crops assessed as dry in the spring harvest, shall not be liable to assessment for the latter.

(*o*) Lands paying a higher rate for their position under a variably assessed tank shall be assessed at this higher rate, if cultivated, even though not irrigated during that harvest.

(*p*) Lands growing fodder crops for cattle in the hot weather shall not be liable to assessment, and in no case shall lucerne grass grown under wells pay more than a single rate for the whole year.

30. When the rate for the harvest for the village has been settled, the revenue of each sharer shall be found by multiplying the rate into the area of his cultivation as shown in the khatauni.

31. Ordinarily the area bearing crops shall be assumed to be that producing a sufficient crop to supply seed, and if in any particular village in any harvest the crop happens to fall below this standard, the Collector may remit the assessment, provided that in years when there is any general failure of rain over the whole country, the Commissioner may declare, for reasons to be recorded, that the crop in unirrigated lands is only a half or a quarter of an average crop or is nothing (see Example (*d*) under Rule 32).

32. When the actual assessable cultivated area has been found by the above rules, the assessment shall be made in the manner indicated in Rule 25.

Example (*a*).—At the time of settlement the Settlement Officer determined that the assessable area of a village ordinarily cultivated was—

	Area.	Rate of assessment per acre.		Total assessment.	
	Acres.	R	a.	R	a.
Dry	124	0	10	77	8
Abi	40	1	9	62	8
Tank	8	2	13	22	8
Well	50	3	12	187	8
TOTAL	222			350	0

This area is reduced to a multiple of dry units in the following manner:—

The abi rate of R1-9 the acre is 2½ times the dry rate.
The tank rate of R2-13 the acre is 4½ times the dry rate.
The well rate of R3-12 the acre is 6 times the dry rate.

The area in terms of dry units will therefore be—

Dry	124 × 1 = 124 acres.
Abi	40 × 2½ = 100 „
Tank	8 × 4½ = 36 „
Well	50 × 6 = 300 „
TOTAL	560 acres.

This 560 acres is called the standard dry unit area, and when multiplied by the dry rate of 10 annas gives the standard revenue of R350.

Example (*b*).—To continue with the above example, in all variably assessed villages of class 2, a maximum and a minimum rate has been fixed as has been stated in Rule 25. Say that in this village the variation allowed on the standard of 10 annas is between $8\frac{3}{4}$ annas and $11\frac{1}{4}$ annas the acre, then according as the dry unit area increases, the rate to be paid will approximate to the minimum, and according as the dry unit area decreases, the rate will approximate to the maximum, the rate being always found by dividing the standard revenue by the dry unit area. Thus, if in any year the areas are—

Dry	199×1	$= 199$ acres
Abi	$30 \times 2\frac{1}{2}$	$= 75$ "
Tank	$8 \times 4\frac{1}{2}$	$= 36$ "
Well	60×6	$= 360$ "
TOTAL DRY UNIT AREA		670 acres.

This dry unit area would give a rate of $8\frac{1}{4}$ annas the acre ($R\frac{550}{670} = 8\frac{1}{4}$ annas); but $8\frac{3}{4}$ being the minimum, this rate must be collected, and the excess R16-6 credited to Government.

Example (*c*).—Take another year in which the areas are—

Dry	102×1	$= 102$ acres.
Abi	$40 \times 2\frac{1}{2}$	$= 100$ "
Tank	$4 \times 4\frac{1}{2}$	$= 18$ "
Well	40×6	$= 240$ "
TOTAL DRY UNIT AREA		460 acres.

This dry unit area would give a rate of $12\frac{1}{4}$ annas the acre ($R\frac{5640}{460} = 12\frac{1}{4}$ annas), but, $11\frac{1}{4}$ annas being the maximum, this rate must be collected which will give a revenue of R323-7, or R26-9 less than the standard revenue, which deficit must be remitted.

Example (*d*).—The following is an example (continuing the same village as used above) of the assessment in a year in which the Commissioner has declared the dry crop to be a quarter one (see Rule 31)—

The assessable area is found to be—

Dry	80 acres.
Abi	40 "
Tank	0 "
Well	30 "

Then the dry unit area will be ascertained in the following manner—

Dry	$\frac{80}{4} = 20$	acres.
Abi	$40 \times 2\frac{1}{2} = 100$	"
Tank	$0 \times 4\frac{1}{2} = 0$	"
Well	$30 \times 6 = 180$	"
TOTAL DRY UNIT AREA		300 acres.

33. An English register in the following Form (No. IV) shall be kept up in the Collector's Office, and an opening of two pages shall be assigned to each variably assessed village. In this register the assessment of each harvest shall be recorded :—

FORM NO. IV.

Register of Assessments of variably assessed Villages.

NAME OF VILLAGE.					Standard revenue.				Standard dry rate.	Maximum rate.		Minimum rate.
YEAR.	AUTUMN (KHARIF) HARVEST.				SPRING (RABI) HARVEST.				TOTAL ASSESSMENT OF YEAR.	DIFFERENCE FROM STANDARD REVENUE.		REMARKS.
	Actual area assessed.	Dry unit area.	Rate.	Assessment.	Actual area assessed.	Dry unit area.	Rate.	Assessment.		Increase.	Decrease.	
1	2	3	4	5	6	7	8	9	10	11	12	13

34. In the column of Remarks of the above register a brief note of any of the remarkable events of the year as affecting the revenue history of the village shall be entered.

35. In the villages variably assessed the R5 per cent. collection fee payable to the Lambardars shall vary as the collections: the R3-2 per cent. cess, and the R10 per cent. Patwari Fund collections, shall be payable as fixed sums on the standard demand.

36. With his Annual Revenue Report the Collector shall submit three statements in the Forms (Nos. V, VI and VII) given below:—

Statement No. I (Form V) refers to the assessment of variably assessed beds of tanks. It shall be prepared separately for each harvest and submitted whether any assessments have been made or not.

Statement No. II (Form VI) refers to the assessment of variably assessed villages in the autumn (Kharif) harvest.

Statement No. III (Form VII) refers to the assessment of variably assessed villages in the spring (Rabi) harvest.

FORM No. V.—STATEMENT No. I.

Return of the assessment of variably assessed beds of tanks (for each harvest separately) in the District of in the year 18 .

Serial number.	Name of tank.	Name of village.	Cultivated area.			Rate.		Assessment.			Remarks.
			Irrigated.	Unirrigated.	Total.	Irrigated.	Unirrigated.	Irrigated.	Unirrigated.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12

FORM No. VI.—STATEMENT No. II.

Return of the assessment of the autumn (Kharif) harvest in variably assessed villages in the District of in the year 18 .

Serial No.	Village.	Standard settlement assessment.	Details of cultivation.															Assessed area.					Dry unit area.	Rate.	Assessment.	Remarks.
			Well assessed as			Tank assessed as			Abi assessed as				Dry assessed as				Total.									
			Well.	Tank.	Dry.	Tank.	Well.	Dry.	Abi.	Well	Tank.	Dry.	Dry.	Well.	Tank.	Abi.		Well.	Tank.	Abi.	Dry.	Total.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	2	25	26	27

FORM No. VII.—STATEMENT No. III.

Return of the assessment of the spring (Rabi) harvest in variably assessed villages in the District of in the year 18 .

Serial number.	Village.	Standard settlement assessment.	Revenue assessed on kharif.	Details of cultivation.																		Assessed area.						Dry unit area.	Rate.	Assessment of the rabi.	Total assessment of the year.	Difference from standard revenue.		Remarks.
				Well assessed as				Tank assessed as				Abi assessed as				Dry assessed as																Increase.	Decrease.	
				Well.	Tank.	Dry.	Dofasli.	Tank.	Well.	Dry.	Dofasli.	Abi.	Well.	Tank.	Dofasli.	Dry.	Well.	Tank.	Abi.	Dofasli.	Total.	Well.	Tank.	Abi.	Dry.	Dofasli.	Total.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35

UNDER SECTION 110 (*c*).

Appointment and removal of village headmen and Patels.

37. The number of Lambardars and Patels, as fixed at Mr. Whiteway's settlement, shall not be altered except by order of the Commissioner.

38. The appointment of Lambardars and Patels shall be made by the Collector after a summary inquiry as to the right of succession in accordance with local custom as recorded in the Wajibularz. Provided that where no record of such custom exists, the candidate supported by the largest number of those sharers who would have to pay through him shall, if not otherwise disqualified, be elected.

39. The Collector shall notify in the village the name of the person whom he proposes to appoint, or who shall have been elected, as the case may be, as Lambardar or Patel, and shall call on the Khewatdars concerned to state their objections, if any, within the space of one month.

40. No minor or female shall, except for special reasons, be appointed where by the custom of the village another sharer is eligible, and if appointed an adult male agent shall be nominated to represent the minor or female.

41. Subject to appeal to the Commissioner, the Collector may refuse to appoint any person as Lambardar or Patel, or may remove from his appointment any Lambardar or Patel, on any of the following grounds :—

(*a*) That he is not a sharer in the village.
(*b*) That his share in the village is heavily burdened with mortgages or other incumbrances.
(*c*) That he is not in possession of his share in the village.
(*d*) That he is incompetent to perform the duties of the office.
(*e*) That he has been convicted of an offence which, in the opinion of the Collector, disqualifies him for holding the appointment, or that he is of notoriously bad character.

42. A Lambardar or Patel may be fined by the Collector for neglect of duty, whether such neglect arises from not carrying out orders, or from disobeying any rules laid down for his guidance, or from wilful delay in paying the instalment of the Government demand. The amount of such fine shall not exceed the pay due to him for the harvest in the course of which the fine is inflicted.

43. As soon after the collection of an instalment of land revenue as may be practicable, the Tehsildar shall draw up a list of the Lambardars and Patels in his Tehsil, showing against their names the amount of revenue collected by each, the amount due to each for commission on collections, the sums to be deducted for fines, &c., and the net amount due to each Lambardar and Patel.

44. The list shall be submitted to the Collector who, after verification of the amounts, shall prepare the bill for encashment at the Tehsil in the usual way.

UNDER SECTION 110 (*d*).

The persons by whom, the time, place, and manner at or in which any thing to be done under the Land and Revenue Regulation, II of 1877, and for which no express provision is made in these respects, shall be done.

45. The following shall be among the duties of a Lambardar under Regulation II of 1877 :—

(*a*) To represent the village community in all their dealings with Government.
(*b*) To collect the Government revenue and cesses for which he is responsible, and to pay the same to the Officer or Treasury appointed to receive it.
(*c*) To defray in the first instance village expenses, and to reimburse himself in accordance with village custom.
(*d*) To supervise the accounts of the village common lands, and to render accounts to the villagers of all receipts, payments, and sources of income.
(*e*) To report to the Patwari or the supervisor all changes in the proprietorship of Muafi and Bhum land and the death of pensioners.
(*f*) To report to the Patwari or the supervisor all encroachments on roads or Government land all injuries to or appropriations of Nazul buildings in the village, and the destruction or removal of, or injury to, boundary or other marks erected in the village by order of Government.

46. The chief duty of a Patel under Regulation II of 1877 shall be to collect the Government revenue and cesses for which he is responsible, and to pay the same to the Officer or Treasury appointed to receive it.

47. The duties and responsibilities of a Patwari are—

A. To reside within his circle, unless specially exempted by a written order of the Collector.

B. Immediately on the occurrence of any calamity as hail, locusts, fire, breaching of any tank, epidemic disease of men or cattle, to report the same to the Supervisor.

C. To report to the Supervisor when he visits his circle—

(*a*) Cases of encroachment on Nazul or Government property.
(*b*) The condition of the crops.
(*c*) Destruction or decay of village or survey boundary marks.

(*d*) Emigration of cultivators.
(*e*) Condition of cattle and quantity of fodder available.
(*f*) All injuries to the embankments of Government tanks.
(*g*) Death of any zemindar, muafidar or pensioner residing in his circle.

D. To obtain the Supervisor's signature to his diary and books of account.

E. To keep the following records in such forms and manner as may be prescribed by the Collector with the previous sanction of the Commissioner :—
(*a*) Diary or Roznamcha.
(*b*) Khasra.
(*c*) Crop statement for the Rabi and Kharif separately.
(*d*) Khatiauni's for —
1. Villages variably assessed.
2. Tanks variably assessed.
3. Tanks paying crop rates.
4. Variably assessed beds of tanks.
(*e*) Khatabandi.
(*f*) Register of changes of proprietary right.
(*g*) Khata bahi.
(*h*) Accounts of the common fund of the village.
(*i*) Receipts from grazing fees and house-tax.
(*j*) The returns required from him under the Irrigation Rules or any special orders.

F. To file in the Tehsil office copies of the records referred to in the preceding clause on dates determined by the Collector with the previous sanction of the Commissioner.

G. To keep in safe custody and good condition the records, papers and maps in his charge.

H. At the time fixed for the audit of village accounts, to explain them to the assembled sharers, obtaining their signatures to his account.

I. To furnish any sharer on demand with a written statement of his account free of cost.

J. To supervise the work of an Assistant Patwari appointed to his circle.

48. In addition to the ordinary duties and responsibilities hereinafter prescribed for Supervisors, the Head Supervisor is responsible for—
(*a*) The custody of the Supervisor's and Patwari's records filed in the Tehsil.
(*b*) The custody and issue of blank registers and records to the Patwari.
(*c*) The disbursing of the Patwari's pay and keeping accounts of the same.
(*d*) The correct preparation of the Tehsil totals from the registers kept by himself and the other Supervisors.
(*e*) Keeping records of cases of encroachment on Nazul or Government property, condition of crops, destruction or decay of village or survey boundary-marks and emigration of cultivators.
(*f*) Keeping the Muafi registers and the registers of Imlak-Wakf and Nazul properties.
(*g*) Completing the general returns of the Tehsil from statistics furnished by the Supervisors.

49. The duties and responsibilities of a Supervisor are—
(*a*) To keep the following registers in such forms and in such manner as may be directed by the Collector with the previous sanction of the Commissioner : —
I. Register of proprietary mutations.
II. Village registers in two parts—
1. Revenue.
2. Area and crops.
III. Special registers for villages, tanks, and beds of tanks variably assessed.
IV. Registers of Patwaris.
(*b*) To generally superintend the out-door work of the Patwaris of his circle, and see that orders are strictly carried out.
(*c*) To keep the village maps up to date.
(*d*) To make local enquiries under the orders of the Collector or the Tehsildar as to the correctness of entries in the village records, or to collect statistical information relating to land or agriculture.
NOTE.—The Supervisor shall not be appointed a Commissioner for the purpose of local investigation by a civil court without the consent of the Collector.
(*e*) To verify the life and report the death of any pensioner or life muafidar to the Tehsildar.
(*f*) To keep a register of the Lambardars of his circle.
(*g*) To supervise the working of the Irrigation Rules and the irrigation from all Government tanks, and furnish for his own circle the totals of the forms prescribed from time to time for recording the results of irrigation.
(*h*) To keep a diary of the work performed by him, and send the same through the Tehsildar to the Collector once a month, any matter requiring special orders being separately reported.
NOTE.—The diary shall show the name of each village visited during the day, and the total number of fields tested.
(*i*) To submit through the Tehsildar to the Collector on the prescribed dates such periodical returns of the various classes of his work as may be called for.
(*j*) To see that the Patwaris obey all rules prescribed for their guidance, reporting to the Collector all cases of infringement for orders.

(*k*) To get the maps of all villages in his circle corrected and kept up to date by the Patwaris and apply for appointment of an Amin from the pay of Patwari, if he is incapable of doing his work.

NOTE.—The following corrections should be always made: new roads, hamlets, wells, nadis, tanks, and fields; also where a field has been permanently divided or wherein the shifting cultivation of Halsora land, any field boundary has become permanent.

(*l*) To test from time to time the chains used by the Patwari.

(*m*) To apply to the Collector for fresh skeleton survey map of the village to be filled in by the Patwari, whenever the existing map is worn out or has for any cause become obsolete.

50. The Supervisor shall test the entries of the Khasra on the spot, and see that all fields of the map have been included, and all new cultivation measured up. That the total areas of the Khasra agree with those of the previous year and with that of the year of measurement, that totals of each page are correct, and that the Khasra statements agree with the Khasra.

51. The Supervisor shall test at least seven per cent. of the Khasra entries in each harvest, initialling each number tested. The testing will extend to all entries against the number, and in such testing at least seven per cent. of the cultivated numbers must be included.

NOTE.—The work of testing the Kharif entries must be completed by November 1st and the Rabi by March 1st. The extra hot-weather crops must also be tested.

52. On receipt of the report from the Patwari of the death of any sharer, or the change in any proprietary or muafi right in any village, the Supervisor shall, after testing the accuracy of the report, forward it for necessary action to the Tehsildar.

53. The Supervisor is responsible that the slips of changes in the village map filed yearly by the Patwari are kept in safe custody, and that the office copy of the same is corrected as may be ordered from time to time by the Commissioner.

54 The following shall be among the duties of a Tehsildar under Regulation II of 1877 :—

(*a*) To collect the land revenue, cesses and other items, for the collection of which he receives a regular order, and to check the Tehsil accounts, and see that they are carefully kept.

(*b*) To keep in safe custody all Government moneys and property which may be placed in his charge.

(*c*) To report to the Assistant Commissioner all cases in which revenue-free grants or other grants or immoveable property lapse to Government by the death of the holder or otherwise. Also all calamities affecting the crops, and any sickness, epidemic or mortality among men or cattle.

(*d*) To supervise the proceedings of his subordinates, and to see that all rules are observed.

(*e*) To see that the Supervisors and Patwaris perform their duties properly, and that their registers and records are correctly kept up to date.

(*f*) To collect supplies for troops and Government officers marching through the Tehsil.

(*g*) To gauge the rain register and report on the prescribed date to the Assistant Commissioner all falls of rain.

(*h*) To act generally as the executive officer of Government under the direction of the Assistant Commissioner in all matters connected with the land revenue administration of his Tehsil.

55. The Naib Tehsildar is the Assistant of the Tehsildar, and will take over such work as is transferred to him, subject to the orders of the Assistant Commissioner.

UNDER SECTION 110 (*d*).

To regulate the procedure of Revenue Officers and Arbitrators acting under the Land and Revenue Regulation II of 1877.

56. The procedure of Revenue Officers in compelling the attendance before them of the parties to proceedings and witnesses, the mode of recording evidence and the production, rejection, and admission of documents, and the issue of commissions for local investigations, &c., shall be regulated as far as practicable by the rules contained in the Code of Civil Procedure.

57. Arbitrators shall ordinarily be chosen by the parties, but in cases of partition and boundary disputes, a Revenue Officer not below the rank of Assistant Commissioner may in his discretion refer matters in dispute to arbitrators appointed by himself.

58. The arbitrators shall submit their award only with reference to the point or points referred to them in the order of reference, a copy of which shall be furnished to each member of the arbitration.

59. The Revenue Officer shall appoint a day for the submission of the award and may in his discretion extend the time so fixed.

60. In case of difference of opinion the decision of the majority of the arbitrators shall be accepted.

61. The Revenue Officer may remit the award for reconsideration if it is incomplete or defective.

62. The Revenue Officer may for reasons to be recorded in writing, on sufficient cause shewn, decline to accept an award, or may accept it with such modifications as he may think fit to make, but ordinarily he shall pass an order consistent with the award.

63. The Revenue Officer may make such order as he thinks fit respecting the costs of the arbitration.

UNDER SECTION 110 (*e*).

Investigation by the higher Revenue Officers of charges of misconduct preferred against Revenue Officers of lower grade

64. The investigation by the higher Revenue Officers of charges of misconduct preferred against Revenue Officers of a lower grade shall be made in conformity with the Government of India Resolution No. $\frac{37}{1889\text{-}1404}$, dated the 29th July 1879: Provided that the Assistant Commissioner in charge of the District, instead of dealing with the case departmentally, may, with the sanction of the Commissioner, refer it to a Criminal Court for enquiry and trial.

UNDER SECTION 110 (*f*).

Fees to be charged for the service of process issued under the Land and Revenue Regulation II of 1877 and to regulate the costs in all proceedings before a Revenue Officer.

65. The fees to be charged for the service of process issued under Regulation II of 1877 shall unless hereinafter expressly provided, be regulated by rules framed under the Court Fees Act, and shall be levied in Court Fee stamps.

66. The Revenue Officer shall have full power to give and apportion costs in any manner he thinks fit: every order relating to costs may be executed under the rules relating to the execution of decrees for money.

UNDER SECTION 110 (*g*).

Form of notice or notification required by the Land and Revenue Regulation II of 1877, to be served or published, and the mode in which such notice or notification shall be served or published.

67. A writ of warning and warrant of arrest issued in connection with a default in payment of revenue shall be in the following forms (Nos. VIII and IX). They shall be issued in duplicate and shall be signed by the Wasilbakinavis and the Tehsildar. The fee payable on the writ of warning shall be twelve annas, and on the warrant of arrest one rupee eight annas—

Counterfoil.

FORM NO. VIII.

Writ of Warning.

Whereas , son of , resident of Mouza Pargana , has made default in the sum of ₹ , due for the following kists, this writ of warning is issued requiring him to pay the same within the space of , together with the costs of this writ, namely, ₹ —.

Serial No.	Village and Pargana.	Date of issue.	Name, caste, and parentage of defaulter.	Kist on which arrear is due.	Amount paid.	Arrear due.	Name of messenger.	Date of service.	Date of messenger's return.
1	2	3	4	5	6	7	8	9	10

(Sd.) *Wasilbakinavis.* (Sd.) *Tehsildar.*

Dated

FORM NO. VIII.

Writ of Warning.

Whereas , son of , resident of Mouza , Pargana , has made default in the sum of ₹ , due for the following kists, this writ of warning is issued requiring him to pay the same within the space of , together with the costs of this writ, namely, ₹ —.

Serial No.	Village and Pargana.	Date of issue.	Name, caste, and parentage of defaulter.	Kist on which arrear is due.	Amount paid.	Arrear due.	Name of messenger.	Date of service.	Date of messenger's return.
1	2	3	4	5	6	7	8	9	10

(Sd.) *Wasilbakinavis.* (Sd.) *Tehsildar.*

Dated

Counterfoil.

FORM NO. IX.

Warrant of Arrest.

Order addressed to

Whereas , son of , resident of , Mouza , Pargana , has made default in the sum of ₹ , due for the following kists, you are hereby directed to bring the defaulter to the Tehsil on or before the day of 18 .

Kists *Amount*

(Sd).

Tehsildar

duly empowered under Section 77, Land and Revenue Regulation, II of 1877.

FORM NO. IX.

Warrant of Arrest.

Order addressed to

Whereas , son of , resident of Mouza , Pargana , has made default in the sum of ₹ , due for the following kists, you are hereby directed to bring the defaulter to the Tehsil on or before the day of 18 .

Kists *Amount*

(Sd).

Tehsildar

duly empowered under Section 77, Land and Revenue Regulation, II of 1877.

68. Service of the writ of warning shall be made by tendering or delivering to the defaulter one of the copies carried by the messenger. The signature or mark of the defaulter and of two respectable witnesses shall be taken on the back of the other copy in proof of the service, and this copy shall then be returned to the officer issuing the process. In the case of the warrant the necessary endorsement shall be made by the issuing officer.

If the defaulter is absent from his village the service shall be effected in the manner prescribed by the Code of Civil Procedure.

69. A register of writs of warning and warrants of arrest shall be kept by Tehsildars in the following Form (No. X), and submitted monthly to the Collector for perusal :—

FORM NO. X.

Register of writs of warning and warrants of arrest issued in the Tehsil of during the month of 18 .

No. of writs of warning issued.	No. of warrants of arrest issued.	Amount of arrears for which writs and warrants issued.	FEES FOR WRITS AT 12 ANNAS EACH AND WARRANTS AT R1-8 EACH.					REMARKS.
			Due from previous month.	Due for current month.	Total.	Realized.	Balance due.	
1	2	3	4	5	6	7	8	9
		₹	₹	₹	₹	₹	₹	

(Sd.)

Tehsildar.

Dated

70. A statement in the following Form (No. XI) shall be submitted by Collectors with their annual reports :—

FORM NO. XI.

Statement of writs of warning and warrants of arrest issued in the District of during the year 18 .

Writs—Warrants.	Amount of arrears for which writs and warrants issued.	No. of writs and warrants issued.	No. of villages in which writs and warrant served.	No. of persons served with writs and arrested on warrants.	Average period for which persons kept under arrest.	Longest period for which any person was kept under arrest.	FEES FOR WRITS AT 12 ANNAS EACH AND WARRANTS AT R1-8 EACH.					REMARKS.
							Due from previous years.	Due for current year.	Total.	Realized.	Balance due.	
1	2	3	4	5	6	7	8	9	10	11	12	13

(Sd.)

Collector.

Dated

Form of Proclamation under Section 82 of Land and Revenue Regulation.

Whereas the following land (here describe) has been attached under Section 82 of Regulation II of 1877 for an arrear of land revenue, notice is hereby given that no payment made after this date on account of rent or of any other asset to any person other than the Assistant Commissioner or his Agent shall be credited to the person making such payment, or relieve him from his liability to payment to the Assistant Commissioner or his Agent.

(Sd.)

Dated

Assistant C

Form of Notification under Section 92 of Land and Revenue Regulation.

Whereas an arrear of land revenue, as detailed below, has accrued in respect of (here describe land) from the (here give date), this is to inform you that, unless the said arrear is paid within 15 days of the receipt of this notice, your land as aforesaid will be sequestered and you will be excluded therefrom for fifteen years from the date of sequestration.

Kist *Amount.*

(Sd.)

Dated

Assistant Commissioner.

The Proclamation and Notification above referred to shall be made known by posting a copy of the same in the village Hatai, and also in the Tehsil office.

No. 114.—In exercise of the powers conferred by section 28, clauses (*a*), (*b*), (*e*) to (*g*), (*i*) and (*j*) of the Ajmere Government Wards Regulation, 1888, the Chief Commissioner of Ajmere-Merwara is pleased to make the following rules :—

1. In appointing guardians the Court of Wards shall give preference to a near relative of the Ward, who is willing and fit to be entrusted with the charge of his person, and may, if necessary, call upon the Collector or Magistrate for a report on the character and qualification of such person.

2. Guardians appointed under section 12 shall receive such remuneration as may be determined by the Court of Wards.

3. The amount of the security which is taken from a manager appointed by the Court of Wards shall in each case be fixed by the Court and shall, as a general rule, not be less than the maximum amount of receipts, which it is estimated may be in the manager's hands at any one time.

4. The Court of Wards may in its discretion require any member of the subordinate managing establishment to furnish such security as it deems fit to ensure an efficient and faithful discharge of his duties.

5. The previous sanction of the Court of Wards shall be obtained to the following transactions by a manager, when the value in question exceeds R1,000, *viz.*:—

(*a*) The expenditure of any sum or the incurring of any liability.
(*b*) The compromise of any claim.

6. Subject to the previous sanction of the Court of Wards, and the Chief Commissioner, and subject also to the provisions of the Ajmere Government Wards Regulation, 1888, and of these rules, a manager appointed under section 10 of the Regulation may entertain such ministerial and subordinate managing establishment as may be required to assist him in the efficient discharge of his duties under the Regulation and these rules.

7. The Collector of the District or other Revenue Officer when he is appointed manager may, subject to the rules in force under section 40 of the Ajmere Laws Regulation, 1877, define the duties of the ministerial establishment entertained by him and make such orders, punishing, suspending, or dismissing any member of such establishment as he may think fit.

8. The establishment, ministerial as well as subordinate, managing now in the employ of the Court of Wards shall be deemed to have been entertained under this rule.

9. The manager shall keep in the forms given in the Appendix, or in such forms as the Chief Commissioner may, from time to time, prescribe, the following accounts in respect of each estate in his charge :—

(*a*) An inventory of the propertry belonging to the Ward, in vernacular.
(*b*) Cash book in English.
(*c*) Contingent bill file, English and vernacular.
(*d*) Salary bills of managing establishment, in English and vernacular.
(*e*) Acquittance rolls of salaries, &c., disbursed, in vernacular.
(*f*) Monthly balance sheet, in English.
(*g*) Monthly statement of demands and collections, in vernacular.
(*h*) Monthly statement of receipts and payments, in vernacular.
(*i*) Account of half-yearly collections and outstanding Jamabandhis, in vernacular.
(*j*) Annual account of receipts and charges, in English.

10. As soon after the close of the financial year as possible, the manager shall submit the annual account together with a report of his operations to the Court of Wards, by whom it shall be submitted to the Chief Commissioner.

11. The annual report should give an account of the management during the past year with a full explanation of any considerable differences between the figures for the year and the year previous, and should show the condition of the estate, the system of management, the improvements effected, whether any scheme of systematic improvement is being carried out, and all other points of interest.

12. An explanation should be given whenever the cost of establishment exceeds 5 per cent. of the ordinary income. If villages have been leased, the character of the lessees, whether resident in the village or not, should be stated. In the case of minors the age, date of birth (which should be carefully ascertained by regular enquiry when the minor's estate is taken charge of) and provision for education should be mentioned; also his progress in this respect.

13. No payment shall be made on any contingent or salary bill unless the same has been countersigned by the Commissioner.

14. An Abstract Statement of Revenue and Expenditure in Form K, hereto annexed, shall be submitted to the Commissioner monthly for check and record in his office.

15. All Government securities, including stock notes and shares in Government Railways, the property of Government Wards, shall be forwarded to the Office of the Comptroller of India Treasuries, for safe custody, if it is likely that they will be held for a longer period than twelve months.

16. All Government securities, including stock notes and shares in Government Railways, which are likely to be returned within a period of twelve months, all securities other than Government securities and all title-deeds, the property of Government Wards, shall be deposited in the District Treasury for safe custody.

17. For the purpose of disposing of business connected with the management of estates of Government Wards under its superintendence, the Court of Wards shall have the powers conferred by the Code of Civil Procedure on a Civil Court in respect of the summoning and enforcing the attendance of parties and witnesses, and compelling them to give evidence or to produce documents and of issuing commissions.

Such powers may be exercised by the same means, and as far as possible in the same manner, as is provided in the case of a Civil Court by the Code of Civil Procedure.

18. The enquiry preliminary to the declaration by the Chief Commissioner under the second clause of section 7 of the Ajmere Government Wards Regulation, 1888, shall be made by the Collector, and shall contain information on the following points, *viz.*:—

(1) Approximate value of the immoveable and moveable property in possession of the person said to be disqualified.

(2) Annual income.

(3) Annual expenditure.

(4) Grounds showing whether the estate should be managed directly by the Court of Wards or left in charge of a friend or relative of the disqualified person, and in the latter case whether such friend or relative is willing and fit to undertake the responsibility, with or without payment of remuneration.

(5) Proposals for the appointment of guardian of person.

19. The Court of Wards may require any manager under its control to produce for inspection the accounts kept by him and take or cause stock to be taken of the property in his charge.

20. When an estate is restored to the Ward in consequence of his attaining majority or by reason of cessation of disability, the accounts of income and expenditure for the period of management shall be made over to him, together with an inventory of the property held in trust by the Court, and his receipt for them shall be filed in the Court of Wards.

FORM NO. 2.

Cash Book.—(*In English*).

Month of 18 .

Estate.

Date.	Receipts.		Voucher No.	Amount.			Total.			Date.	Cheque No.	Expenditure.			Amount.			Total.		
	Received from or through	On account of.		R	a.	p.	R	a.	p.			Payee.	On account of.		R	a.	p.	R	a.	p.

FORM NO. 2.

Court of Wards, Ajmere.—(*In English and Vernacular.*)

Contingent Bill (_____ Estate) for _____ 18 .

Number.	PARTICULARS.	Sanctioned by	Amount to be paid.			Amount of the preceding month.			Difference.			REMARKS.
			R	a	p.	R	a	p.	R	a	p	

Pay

Submitted for payment R a. p. Issue cheque.

Manager, Court of Wards. *Officer in Charge, Court of Wards.* Cheque No. issued.

FORM NO. 3.

Court of Wards, Ajmere.—(*In English and Vernacular.*)

Detail Bill of Establishment of _____ Estate for the Month of _____ 188 .

1	2	3	4	5	6	7	8	9	10
Name of head and of incumbent.	Name of post.	Pay, acting and leave allowance claimed separately.	Pay, acting or leave allowance held over for future payment.	Fines and savings.	Net charge for each person.	Fund deductions.	Income tax.	Number and date of sanction.	REMARKS.

FORM NO. 4.

Court of Wards, Ajmere.—*(In Vernacular.)*

Acquittance Roll of the Disbursement of Salaries of the Establishment of _____ *Estate for the Month of* _____ *18*

No.	Name of Incumbent.	Designation.	Rate of Salary.	Period.	Deduction.		Net amount payable to each person.	Signature of the recipient.	Signature of Witnesses.	Remarks.
					Fines.	Savings.				

FORM NO. 5.

Court of Wards.—*(In English)*

Balance Sheet for the Estate of _____

Month and Date.	Cash Book Voucher No.	Cheque No.	Receipts.	Payments.	Balance after each transaction.	Initial.	Remarks.
							Daily Balance Sheet.

FORM NO. 6.

Court of Wards, Ajmere.—*(In Vernacular.)*

Statement of Demands and Collections for *Estate for the Month of*

No.	HEADS.	PARTICULARS.	ACCOUNT OF THE BALANCE OUTSTANDING FROM THE LAST YEAR.			ACCOUNT OF THE REVENUE FOR THE CURRENT YEAR.					DISPOSAL OF RECEIPTS.					REMARKS.
			Balance outstanding at the close of the last month.	Collections.	Balance outstanding at the close of the current month.	Balance outstanding at the close of the last month.	Demand.	TOTAL.	Collections.	Balance outstanding at the close of the current month.	Closing balance of the last month with the Kamdar.	Collections during the month (total of columns 5 and 10).	TOTAL.	Amount remitted into the Treasury.	Closing balance with the Kamdar.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

FORM NO. 7.

Court of Wards, Ajmere.—(*In Vernacular.*)

Statement showing the Collections and disposal of the Revenue of *Estate for*

RECEIPTS.						DISPOSAL OF RECEIPTS.						
No.	Heads.	Particulars.	Amount collected.	Total of collections under each head.	GRAND TOTAL.	No.	Heads.	Particulars.	Amount.	Total of each head.	GRAND TOTAL.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13

FORM NO. 8.

Court of Wards, Ajmere.—(*In Vernacular.*)

Abstract of Jamabandhi of the income for Fasl *S.* *of* *Estate Pargana.*

No.	NAME OF MOUZAH.	RENTS RECOVERED IN		Cesses.	Chowkidari.	Miscellaneous.	TOTAL.			REMARKS.
		Kind.	Cash.							
		(Details of income in kind.)	(Details of income in cash.)	(Details.)	(Details, if any.)	(Details.)				

FORM NO. 9.

Court of Wards' Office.—(*In English*).

Annual Account of Receipts and Charges of *Estate for 129 -9 , Fusli, corresponding with 18 , -S. 194 -4 .*

Receipts.	Demand for the year. R	a.	p.	Collection during the year. R	a.	p.	Balance. R	a.	p.	REMARKS.
OPENING BALANCE.										
Opening Balance of last year										
In Ajmere Treasury R										
With Kamdar „										
Promissory Notes „										
Imprest „										
INCOME.										
Rents—										
Rents of current year										
Do. of past „										
Miscellaneous—										
Cesses of current year										
Do. of past „										
Chowkidari current year										
Do. past „										
Interest for current year										
Do. past „										
Debts, recoverable, current year										
Do. past „										
Tuccavi current „										
Do. past „										
Miscellaneous current „										
Do. past „										
House-rent current „										
Do. past „										
Past and previous balances										
Compensation of salt pans										
Garden produce, current year										
Loans borrowed										
Deposits										
Refunds—										
Cheques										
Savings										
TOTAL INCOME										
GRAND TOTAL RECEIPTS										

No.	Expenditure.	Amount. R	a.	p.	Closing balance. R	a.	p.	REMARKS.
1	Government Dues							
2	Expenses of Education and Maintenance of and allowance to the Minor							
3	Maintenance of and allowance to Relations							
4	Matrimonial and Funeral expenses							
5	Religious, Charitable and Ceremonial grants							
6	Revenue Management							
7	Police, *viz.*, Chowkidars							
8	Maintenance and purchase of Live Stock							
9	Improvements and Repairs to Tanks							
10	Do. do. Wells							
11	Do. do. Buildings							
12	Grass preservation and tree planting							
13	Garden expenses							
14	Repayment of Debt							
15	Expenses of Hospitality							
16	Advances to Tenants							
17	Refund							
18	Construction of Shops in City Extension							
19	Loans							
20	Interest							
21	Court Expenses							
22	Subscription and special charges							
23	Income tax							
24	Miscellaneous							
	GRAND TOTAL							

AJMERE :

The _____ *18* .

Officer in charge, Court of Wards, Ajmere.

FORM K.

Court of Wards, Ajmere.

Abstract Statement of the Revenue collected for the Estates during the Month of 18 .

No.	Heads.	Deolia.	Estates under the Court of Wards.			Remarks.
			Bagsuri.		Total.	

Abstract Statement of the Expenditure incurred for the Estates during the Month of 18 .

No.	Heads.	Names of the Estates.			Remarks.
		Deolia.		Total.	

By Order,

E. A. FRASER, *Major,*

First Asst. to the Agent to the Govr.-Genl., Rajputana, and Chief Commr., Ajmere-Merwara.

Statement of the Affairs of the Bank of Bengal for the week ending 12th February, 1889.

LIABILITIES.	R	a.	p.	R	a.	p.
Capital paid-up				2,00,00,000	0	0
Reserve Fund				54,49,628	15	0
Public Deposits at Head Office	75,76,246	12	10	1,71,27,221	14	11
Public Deposits at Branches	95,50,975	2	1			
Other Deposits at Head Office and Branches				3,51,20,956	10	9
Bank Post Bills, &c.				4,08,008	12	3
Sundries				6,61,4,6	3	0
RUPEES				7,87,67,292	7	11

ASSETS.	R	a.	p.	R	a.	p.
Government Securities				10,97,004	12	0
Other authorised Investments				72,18,254	0	0
Loans on Government and other authorised Securities				1,70,00,282	14	7
Accounts of Credit on Government and other authorised Securities				86,15,783	7	9
Bills discounted and purchased				2,30,94,965	4	1
Balances with other Banks				5,93,109	4	5
Bullion				12,960	4	6
Dead Stock				11,10,398	2	1
Stamps				12,053	6	0
Sundries				2,03,617	5	0
				5,89,58,428	12	5
Cash and Currency Notes at Head Office	67,99,222	2	4	1,98,08,863	11	6
Cash and Currency Notes at Branches	1 30,09,641	9	2			
RUPEES				7,87,67,292	7	11

By Order of the Directors,

BANK OF BENGAL, *Calcutta, the 14th February, 1889.*

R. L. BISS, *Chief Accountant.*

W. D. CRUICKSHANK, *Secretary & Treasurer.*

Rate for Demand Loans 11 per cent.

Percentage 37·1.

DIRECTOR-GENERAL OF RAILWAYS.

NOTIFICATION.

Calcutta, the 6th February, 1889.

No. 6.—Mr. F. W. Dod, Executive Engineer, 3rd grade, sub. *pro tem.*, is granted furlough for one year and eight months, under Section 50 of the Civil Leave Code, with effect from the 10th February, 1889, or such subsequent date as he may be permitted to avail himself of the same.

L. CONWAY-GORDON,
Director-General.

TREASURE TROVE.

NOTICE.

It is hereby notified, under Section 5 of the Indian Treasure Trove Act, VI of 1878, that, on the 2nd December, 1888, the undermentioned articles, valued at about R40, were found under ground near Ayarmadam lying in the outskirts of Ramnad, Madura District, by a chuckler named Sonai:—

1 Copper Vigneswarasamy, with peetum	22½	seers
1 Copper Amman, with peetum	76	"
1 Thapathattu, with 3 legs (copper.)	2	"
1 Copper Thapathattu (10 inches wide with lotus carvings)	3	"
2 Bells broken into 6 pieces	7½	"
2 Bronze Thupakal	1½	"
1 Bronze ring with 3 legs	1	"

All persons claiming the said treasure or any portion thereof, are hereby required to appear personally or by agent before the Collector of Madura, on the 1st July, at Madura, with a view to their claims being enquired into and disposed of according to law.

E. TURNER,
Collector of Madura.

MADURA COLLECTOR'S OFFICE,
The 2nd February, 1889.

EXECUTIVE ENGINEER, NILGIRI DIVISION.

LOST.

The Government Promissory Note, No. (Madras) 83—378, (Bengal) 131670 of the 4 per cent. loan of 1842-43, for R1,000, and last endorsed to the Executive Engineer, Nilgiri Division, the proprietor, by whom it was never endorsed to any other person. Notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of a duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

W. B. DEWINTON,
Exe. Engineer, Nilgiri Divn.

OOTACAMUND,
The 24th January, 1889.

TENDERS—STATIONERY OFFICE.

Sealed tenders for the supply of the undermentioned articles of Indian manufacture during the official year 1889-90, subject to the conditions appended, will be received by the Superintendent of Stationery, Calcutta, No. 4, Church Lane, up to 11th March, 1889:—

Carba cloth	2,000 Pieces.
Leather, sheep, uncoloured	75,000 "
Leather, sheep, coloured	3,000 Pieces.
Wax-cloth in pieces of 5 yards × 1 yard	13,000 "
Gum Arabic	60 Maunds.
Ink, blue-black, powder, in bundles, yielding a quart bottle of fluid	49,000 Bundles.
Ink, black, fluid	12,000 Quarts.

Ink, black, condensed, in stone bottles, yielding a quart of fluid	200 Bottles.
Ink, blue-black, condensed, in stone bottles, yielding a quart of fluid	300 "
Ink, black, registration . .	2,000 Quarts.
Ink, red	1,000 "
Ink, black, copying . . .	1,000 "
Ink, black, printing . . .	1,000 lbs.
Ink, red	200 "
Ink-glasses, with pewter tops .	6,000 No.
Inkstands, wooden, double . .	2,000 "
Paper-weights, lead, weighing 12 oz. each	5,000 "
Paste-boards, royal, white .	127,000 Pieces.
Paste-boards, royal, one side white	13,000 "
Sealing-wax, red, 30 sticks to a seer	70 Maunds.
Thread, silk, in skeins of one tolah each	5 "
Thread, cotton, in skeins of one tolah each	25 "
Twine, hemp	15 "
Twine, jute	20 "
Packing cases	8,500 Boxes.

1. Tenders should be submitted in the form to be obtained from this office and superscribed "Tenders for (name of article)," and should be accompanied by a deposit of 5 per cent. on the value of tender.

2. Samples of articles to be supplied should be produced with tenders, such samples being distinctly marked with the name of the tenderer and rate offered.

3. Every successful competitor will have to pay a security of 5 per cent. on the value of the articles for which tender is accepted, and to sign a contract bond (a form of which can be seen at the Office) within fifteen days from the date of his being informed by this Office of the acceptance of his tender. In case of failure to execute the bond, the deposit of 5 per cent. delivered with the tender will be forfeited and credited to Government and his tender considered as cancelled.

4. The necessary stamp duty on the contract bond should also be paid by the contractor.

5. The quantities mentioned in the above schedule are only probable quantities, but the actual quantities required will be mentioned in the orders of this Office, given from time to time agreeably to which only the contractors should supply articles.

6. The Superintendent of Stationery reserves to himself the right of rejecting any tender without assigning any reason for so doing.

F. C. BARNES,
Supdt. of Stationery.

GOVERNMENT STATIONERY OFFICE,
The 23rd January, 1889.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 27th January, 1889.

With effect from the 1st April, 1889, the sender of a value-payable article will be required to sign a certificate to the effect that the article is sent in execution of a *bonâ fide* order; and in the case of a value-payable unregistered packet, the sender will, in addition to signing the certificate referred to above, be required to prepay the usual money order commission on the amount specified for recovery from the addressee, by affixing postage stamps of the value of the commission to the form filled up by him.

2. In lieu of the forms at present filled up by the senders of value-payable articles, two revised forms will be substituted from the 1st April, 1889—one for use with all value-payable articles other than value-payable unregistered book packets, and the other for use with value-payable unregistered book packets. Each form will contain the certificate to be signed by the sender, and space is provided in the form for use with value-payable unregistered packets for the postage stamps to be affixed in payment of commission.

3. In case a value-payable unregistered packet is refused by the addressee or returned as unclaimed to the sender, no refund of the commission prepaid will be granted.

The 1st February, 1889.

ACCELERATED MAIL SERVICE FROM CALCUTTA TO BOMBAY.

A special train will be run experimentally for eight weeks from Howrah to Bombay, starting from Howrah on Wednesdays at 8 P.M., and reaching Bombay on Fridays at 3 P.M., in connection with the homeward Peninsular and Oriental Steam Navigation Company's contract steamers.

The first train will leave Howrah on Wednesday, the 20th February, 1889.

Fully prepaid foreign letters, and fully prepaid foreign printed papers* only (not post cards, legal and commercial documents, samples or any other articles), may be posted for despatch by this special train. On each *letter* a special fee *1½ anna per ½ ounce* will be levied in addition to the ordinary foreign postage rate, and on each packet of *printed papers* a special fee of *½ anna per 2 ounces* (or *½ anna per 4 ounces* for each newspaper) will likewise be levied.

* Including newspapers and books.

The rates of postage for the principal places concerned are shown below :—

COUNTRIES, &c.	LETTERS. Each letter per ½ ounce. By ordinary train.	LETTERS. Each letter per ½ ounce. By special train.	PRINTED PAPERS, INCLUDING BOOKS, &c. Each newspaper per 4 ounces. By ordinary train.	Each newspaper per 4 ounces. By special train.	Each packet per 2 ounces. By ordinary train.	Each packet per 2 ounces. By special train.
	As.	As.	As.	As.	As.	As.
United Kingdom; Served through the United Kingdom. United States of America, Canada, West Indies and Union places	4½	6	1½	2	1½	2
Continental Europe, Aden, Zanzibar, Mauritius, Egypt, Malta, Gibraltar, also United States of America and Canada, when served *viâ* Italy	3	4½	1	1½	1	1½
Cape of Good Hope and Natal, *viâ* Brindisi	9	10½	2	2½	2	2½
Cape of Good Hope and Natal, *viâ* Aden	8	9½	1	1½	1	1½

These special rates will in no way affect or apply to foreign correspondence transmitted by the regular mail leaving Howrah on Tuesday evenings.

Letters and printed papers (including newspapers, books, &c.) intended to be conveyed by the special train, must be fully prepaid with the ordinary foreign postage, as well as with the special fee, otherwise they will be detained until the departure of the next week's regular mail.

Postal notices will be circulated in the stations concerned, notifying to the public the day and hour when letters should be posted for despatch by the special train.

P. SHERIDAN,

Depy. Dir. Genl. of the Post Office of India.

The 15th February, 1889.

No. 8810—The following transfers are ordered, with effect from the dates mentioned after each:—

Mr. W. A. Sutherland, Superintendent, Railway Mail Service, A Division (Allahabad), to be Personal Assistant to the Inspector General, Railway Mail Service, *vice* Mr. H. C. Sheridan. Dated 1st February, 1889.

Mr. H. C. Sheridan, Personal Assistant to the Inspector General, Railway Mail Service, to be Superintendent, Railway Mail Service, A Division (Allahabad), *vice* Mr. W. A. Sutherland. Dated 1st February, 1889.

Mr. G. F. Stowell, Superintendent, Railway Mail Service, H Division (Dharwar), to be Additional Personal Assistant to the Inspector General, Railway Mail Service, *vice* Mr. N. G. Wait. Dated 20th February, 1889.

Mr. N. G. Wait, Additional Personal Assistant to the Inspector General, Railway Mail Service, to be Superintendent, Railway Mail Service, H Division (Dharwar), *vice* Mr. G. F. Stowell.

W. J. HAM,

Assistant Director General of the Post Office.

The 13th February, 1889.

Notice is hereby given that the latest hour at which articles may be posted at the General Post Office for despatch by the accelerated Mail Train on Wednesday, the 20th February, and seven following Wednesdays, will be 7-30 P.M. All Foreign articles intended for despatch by that train must be prepaid with the special fee noted in the margin in addition to the ordinary prepaid rates.

On Letters—1½ annas per half ounce.
On Newspapers—½ anna per four ounces.
On Books—½ anna per two ounces.

Articles not thus prepaid will not forwarded.

E. HUTTON,

Presidency Postmaster.

Unclaimed Letters held in the Calcutta General Post Office on the 13th February, 1889.

Carroll, W. F.	Koudemberk, J.	Philier, J.
Coggan, Mrs. H. A.	Laubenburg, C. H.	Quin, Captain W. H. W.
Donald, W. M.	Manager, Calcutta Roller Flour Mill Co.	Stephens, Dr. T. H.
Hank, W.		
Hanser, T. L.		

Letters marked "Care of Post Office."

Abbott, C. A.	Feldstein, J.	Mansfield, G.
Albert, W.	Ferreh, Monsieur.	Martin, C.
Allan, Miss.	Flack, F. F.	Mathews, Miss.
Allan, W.	Ford, Miss Maggie.	Matisson, Monsieur.
Anderson, Col. W. C.	Forrester, H.	Maurice, A. L.
Anderson, Mr.	Frazer, Mr.	Meurer, E. A.
Angus, E.	Frewen, M.	Mitchell, James.
Appleby, Arthur.	Furrows, Geo. S.	Moke, G. E.
Atkinson, D.	Gapper, J. H. B.	Molyneux, H. H.
Atkinson, Mrs. A. A. E.	Gavine, Mrs.	Montgomery, R. T.
	Godfrey, G. B.	O'Hanlan, J.
Bartlett, Charles.	Goldenberg, S.	Pearson, Mrs. W. A, R.
Barton, E. M. G.	Gonzalves, P.	
Benso, Gio Vani.	Greenfield, Mrs. A.	Peers, Mr.
Benson, Mrs. M.	Greinstein, B.	Pietsch, W.
Berger, C. W. B.	Haddon, Mrs. M.	Reade, G. S.
Berrill, C. D.	Haines, H. H.	Reich, Thomas.
Braunstein, John.	Hamilton, Allan.	Revillior, G.
Brown, Miss McB.	Hammill, J. T.	Robiliart, L.
Buckler, J. R.	Harvey, Mr. C.	Robinson, J.
Burbidge, H. J.	Harvey, W. G. L.	Ruby, H. J.
Chamberlain, E.	Heape, W.	Rodgers, J.
Chirkas, Mrs. L.	Heitel, Adolf.	Silsbee, E. A.
Coid, C.	Hitchcock, Mrs. G. M.	Simons, H. M.
Cole, H. W.		Spencer, F. H.
Cooper, W.	Hodson, V. F.	Sykes, A. F.
Count St. Hensler de Ryebach.	Hough, T. F.	Symus, R. C. M.
	Huntley, H.	Thiery, G.
Courage, R.	Inman, Capt. C.	Tomkinson, W.
Cox, E. T.	Jardine, Mrs.	Troup, W.
Crowder, James.	Jeffery, J. E.	Ward, A. T.
Daly, R.	Jones, Capt. Edward.	Warren, J. T.
DeBasterot, Count.	Kelly, A. R.	Watson, J.
Deverell, G.	Kelly, George.	Weir, W. H.
Dixon, H.	Kerr, A.	Wilkers, Mrs. G. F.
Ducasse, Mrs. A. B.	Laubat, C.	Wilkinson, S.
Earl of Scarborough.	Legons, E. A.	Wilson, Bishop.
Eglinton, C. A.	Linkert, R. H.	Wittenbaker, J.
Elderton, Mrs.	MacLeod, A.	Zillessen, H.
Exner, Franz.	MacMillan, R. G.	

Registered Letters.

Boylow, Miss H. M.	Gumpat.	McLennan, R.
Courage, R.	Haldsworth, C. H.	Vincent, J.
Daly, R.	Herern, Elias.	Young, J. L.

Unclaimed Letters held in the Barrackbore Post Office on the 11th February, 1889.

Atkinson, Lieut. C.	Kemball, Captain G. V.	Scaife, J. E.
Christie, R.		Smyth, G. H.
Connelly, Joseph.	Pereira, Mrs. L.	Srungeon, David.
Corbett, Surgeon-Major dela Cour.	Robins, J.	Stevenson, Alexander.
	Sandaman, George.	

E. HUTTON,

Presidency Postmaster, Calcutta.

The 16th February, 1889.

SEA AND FOREIGN MAILS.

Mails for	Date of closing at Calcutta.	Route by which despatched.
	1889.	
Egypt, Europe, America, Cape Colonies, through United Kingdom.	19th Feb.	Per P. & O. Str. from Bombay.
Ditto ditto ditto .	20th ,,	Ditto.
Ditto (Book Post and Pattern Packets) . . .	18th ,,	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Bankok (Siam), Philippine Islands, China and Japan . . .	25th ,,	Ditto.
Australia, New Zealand and Tasmania	25th ,,	Ditto.
Madras and Colombo . .	19th ,,	Per P. & O. Str. *Coromandel.*
Madras, Pondicherry, Ceylon, Batavia, Singapore, and China.	21st ,,	Per French Str. *Tibre.*
Straits and Hong-Kong . .	16th ,,	Per Steamer *A. Apcar.*
Rangoon and Moulmein . .	20th ,,	Per Steamer *Palitana.*
Ditto ditto . .	22nd ,,	Per Steamer *Chindwara.*
Akyab, Kyaukpyu, Sandoway, and Rangoon	20th ,,	Per Steamer *Kistna.*
Port Blair *viâ* Rangoon . .	20th ,,	Per Steamer *Palitana.*

N.B.—On ordinary days the letter-box will close at 7 P.M. precisely; after which hour inland letters and papers, fully prepaid and bearing an extra postage stamp of half anna, and foreign letters and papers fully prepaid and bearing an extra stamp of four annas, will be received up to 7-30 P.M.

On the day of despatch of the Overland Mail for Europe, the letter-box for foreign letters will close at 8-30 P.M., and late letters and papers will be received up to 9 P.M.

On Wednesday, letters, &c., bearing the special fee in addition to the ordinary prepaid postage, will be received up to 7-30 P.M.

E. HUTTON,
Presidency Postmaster.

NOTIFICATION.

Tide-Tables for the Indian Ports for the year 1889 (also January 1890).

PART I.—Western Ports, *viz.*:—

Aden, Kurrachee, Okha Point and Bay and Harbour (mouth of Gulf of Cutch), Kathiwadar, Bhavnagar, Bombay, Mormugao (Goa), Kárwár, Beypore, Cochin, Galle, and Colombo (Ceylon), and Paumben Pass (Island of Rameswaram). Price R2.

PART II.—Eastern and Burma Ports, *viz.*:—

Negapatam, Madras, Cocanada, Vizagapatam, False Point Dublat (Saugor Island), Diamond Harbour, and Kidderpore (Calcutta), Chittagong, Akyab, Elephant Point, Rangoon, Amherst, Moulmein and Port Blair. Price R2.

	Price. R a. p.
Aden pamphlet	0 8 0
Karrachee ditto	0 8 0
Ditto sheet	0 8 0
Okha, Kathiwadar and Bhavnagar pamphlet	1 0 0
Bombay pamphlet	0 8 0
Ditto sheet	0 8 0
Galle and Colombo pamphlet	0 12 0
Paumben Pass ditto	0 8 0
Madras sheet	0 8 0
Hooghly River sheet	1 0 0
Rangoon River pamphlet	0 12 0
Ditto sheet	0 12 0
Moulmein River pamphlet	0 12 0

These can be purchased either directly from the office of the Tidal and Levelling Party, Survey of India, Poona, or from the following Agents: Messrs. Thacker, Spink and Company, Calcutta; Messrs. Thacker and Company, Bombay; the Manager, "Times of India," Bombay; the Port Officers at Moulmein, Chittagong, False Point, Madras, Paumben, Tuticorin, Colombo, Galle and Aden; the Vice-Chairman, Port Commissioners, Rangoon; and the Chairman, Port Trust, Kurrachee.

M. W. ROGERS, *Lieut.-Colonel, R.E.,*
Deputy Supdt., Survey of India, in charge Tidal and Levelling Operations.

EPIGRAPHIA INDICA
AND
RECORD OF THE ARCHÆOLOGICAL SURVEY.

EDITED BY
JAMES BURGESS, LL.D., C.I.E., &c.
DIRECTOR GENERAL OF THE ARCHÆOLOGICAL SURVEY OF INDIA;

ASSISTED BY
A. FUHRER, Ph.D.; E. HULTZSCH, Ph.D.; A. REA, M.R.A.S. AND H. COUSENS, M.R.A.S.

This publication is issued in quarterly parts of about 56 pages super royal 4to, and contains the Texts and Translations of Inscriptions collected by the Surveys illustrated by facsimiles; also papers on various branches of Archæology in India.

To subscribers *in advance only* R8 for four Parts; to all others and after the publication of Part II, the charge will be R12 for the four Parts. Subscriptions and addresses to be sent to the Superintendent, Government of India Printing, Calcutta.

Contents of Part I, October, 1888.—Price, R3.

1. A Prakrit Grant of the Pallava King Sivaskandavarman, by Prof. G. Buhler, C.I.E.
2. Prasasti of Lakkha Mandal at Madha, by the same.
3. The new Twelfth Edict of Asoka at Shahbazgarhi, by the same.
4. Inscription of Sam. 1311 from Dabhoi, by the same.
5. Ratnapur Inscription of Jajalladeva, by Prof. F. Keilhorn, C.I.E.
6. Malhar Inscription of Jajalladeva, by the same.
7. Ratnapur Inscription of Prithvideva, by the same.
8. Rashtrakuta Inscription of Krishna II, S. 832, by Dr. E. Hultzsch, Ph.D.

GOVERNMENT CINCHONA FEBRIFUGE.

This preparation is an efficient substitute for quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanical Garden, Calcutta, *for cash only*, at the following rates—per four-ounce tin, *R4-8*; per eight-ounce tin, *R8-8*; per pound tin, *R16-8*. The general public can be supplied by the Superintendent, Botanical Garden, *for cash only*, at the undernoted rates—per four-ounce tin, *R5-8*; per eight-ounce tin, *R10-8*; per pound tin, *R20*. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, eight annas per four and eight-ounce tins, and twelve annas per pound tin, in addition to the foregoing rates.

گورنمنٹ سنکونا فبري فيوج

يهه دوا كوئينائين كا خوب قائم مقام هي اور كلكته كے بوٹانكل گارڈن يعنے كمپني باغ كے سپرنٹنڈنٹ صاحب سے هرايك ملازم سركاري واسطے سركاري كام اور خيرات كے اور سواے اونكے جو كوئي ايك مشت بيس پونڈ خريد لينے سے بقيمت نقد حسب نرخ ذيل خريد كرسكتے هين يعنے نرخ چار اونس كے ٹين كا چار روپيه آٹهه آنه ; آٹهه اونس كے ٹين كا آٹهه روپيه آٹهه آنه : ايك پونڈ كے ٹين كا سوله روپيه آٹهه آنه ،

اور عوام‌الناس بوٹانكل گارڈن يعنے كمپني باغ كے سپرنٹنڈنٹ صاحب سے بقيمت نقد حسب نرخ ذيل خريد كرسكتے هين يعنے نرخ چار اونس ٹين كا پانچ روپيه آٹهه آنه ; آٹهه اونس كے ٹين كا بيس روپيه آٹهه آنه ; ايك پونڈ كے ٹين كا بيس روپيه ،

يهه دوا كلكته كے بڑے بڑے ولايتي اور ديسي دوا خانونمين بكتي هي ماسوائے قيمت مذكورهٔ بالا كے محصول ڈاك چار اور آٹهه اونس كے ٹين كا آٹهه آنه ; اور ايك پونڈ كے ٹين كا باره آنه ،

METEOROLOGICAL PUBLICATIONS FOR SALE.

At the Meteorological Office, No. 5, Russell Street; also at Messrs. Thacker, Spink & Co., at the prices specified below:—

Report on the Meteorology of India in 1875, 4to, 89 pages text, 297 pages tables, 3 charts. R8.

Report on the Meteorology of India in 1876, 4to, 97 pages text, 340 pages tables, 3 charts. R8.

Report on the Meteorology of India in 1877, 4to, 193 pages text, 375 pages tables, 3 charts. R8.

Report on the Meteorology of India in 1882, 4to, 152 pages text, 298 pages tables, 8 charts. R8.

Report on the Meteorology of India in 1883, 4to, 150 pages text, 305 pages tables, 9 charts. R8.

Report on the Meteorology of India in 1884, 4to, 153 pages text, 305 pages tables, 4 charts. R8.

Report on the Meteorology of India in 1885, 4to, 202 pages text, 315 pages tables, 4 charts. R8.

Report on the Meteorology of India in 1886, 4to, 228 pages text, 322 pages tables, 5 charts, R8.

Indian Meteorological Memoirs, Vol. I, Part I, 4to, 118 pages, 9 plates. R2-8.

Indian Meteorological Memoirs, Vol. I, Part II, 4to, 63 pages, 4 plates. R1-8.

Indian Meteorological Memoirs, Vol. I, Part III, 4to, 86 pages, 2 plates. R1-8.

Indian Meteorological Memoirs, Vol. I, Part IV, 4to, 62 pages, 8 plates. R1-8.

Indian Meteorological Memoirs, Vol. I, Part V, 4to, 57 pages, 10 plates. R1-8.

Indian Meteorological Memoirs, Vol. I, Part VI, 4to, 62 pages. R1-8.

Indian Meteorological Memoirs, Vol. II, Part I, 4to, 78 pages, 9 plates. R1-8.

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Indian Meteorological Memoirs, Vol. II, Part V, 4to, 26 pages, 1 plate. R1.

Indian Meteorological Memoirs, Vol. II, complete, in cloth. R10.

Indian Meteorological Memoirs, Vol. III, Part I, 4to, 116 pages, 7 plates. R2.

Indian Meteorological Memoirs, Vol. III, Part II, 4to, 138 pages, 12 plates. R2.

Indian Meteorological Memoirs, Vol. III, Part III, 4to, 16 pages text, 353 pages tables. R4.

Indian Meteorological Memoirs, Vol. IV, Part I, 4to, 57 pages, 4 plates. R1-8.

Indian Meteorological Memoirs, Vol. IV, Part II, 4to, 80 pages, 4 plates. R2.

Indian Meteorological Memoirs, Vol. IV, Part III, 4to, 24 pages, 2 plates. R1-8.

Indian Meteorological Memoirs, Vol. IV, Part IV, 4to, 97 pages, 14 plates. R3.

Cyclone Memoirs, Part I, demy, 43 pages, 6 plates. R1.

Report on the Vizagapatam and Backergunge Cyclones, October 1876, 4to, 87 pages, 4 plates. R2.

Report on the Madras Cyclone of May 1877, 4to, 117 pages text, 97 pages tables, 5 plates. R2-8.

Rainfall Chart of India showing the average annual distribution of rainfall (in colours). 8a.

Rainfall Map of India (in two sheets, scale 64 miles to one inch), showing the annual distribution of rainfall (in colours.) R3.

Register of Original Observations of six stations in India for each of the years 1879 to 1887, corrected and reduced. Each year. R2-8.

The Indian Meteorologist's Vade Mecum, Part I [Instructions to Observers.] R3.

The Indian Meteorologist's Vade Mecum, Part II [The Meteorology of India]. R5.

Tables for the Reduction of Meteorological Observations in India. R2.

Barometer, Wind and Current Charts of the Bay of Bengal and adjacent sea north of the equator. R5.

Charts of the Bay of Bengal and adjacent sea north of the equator, showing the specific gravity, temperature and currents of the sea surface. R1-8.

Barometer, Wind and Current Charts of the Arabian Sea and the adjacent portion of the North Indian Ocean. R5.

JOHN ELIOT,
Offg. Meteorological Reporter to the Government of India.

THE INDIAN LAW REPORTS.

PUBLISHED UNDER AUTHORITY.

The Indian Law Reports, published under the authority of the Governor-General in Council, appear in monthly parts, published as soon as possible after the first of each month, at Calcutta, Madras, Bombay, and Allahabad, and comprise four series,—one for the Calcutta High Court, a second for the Madras High Court, a third for the Bombay High Court, and a fourth for the Allahabad High Court. The cases heard by the Privy Council on appeal from each High Court are reported in the series for that High Court. Cases heard by the Privy Council on appeal from Provinces in India not subject to any High Court are reported in the Calcutta Series.

The Calcutta Series is distributed by the Bengal Secretariat, and the Madras, Bombay and Allahabad Series are distributed direct from Madras, Bombay, and Allahabad, respectively.

In supersession of the previous advertisements, on and from the 1st April, 1888, the terms of subscription and sale will be as follows for current issues as well as for back numbers of the Reports from 1876:—

Terms of subscription payable annually in advance.

	Without postage.	With postage.
For the complete Series, *including postage* . . .	R22 8	
For the Calcutta Series	R10 0	R12 8
„ each of the Madras, Bombay and Allahabad Series . . .	„ 6 0	„ 7 0
„ a part of the Calcutta Series purchased separately, *inclusive of postage in India*	...	„ 2 0
„ a part of each of the Madras, Bombay and Allahabad Series purchased separately, *inclusive of postage in India*		„ 1 0

Persons desiring to subscribe for, or purchase, the Reports, should apply to—

Superintendent, Government Press, Madras.
The Government Central Book Depôt, Bombay.
„ Curator of Government Books, North-Western Provinces and Oudh.
„ Superintendent of Government Printing, Bengal.

Orders and subscriptions for 1888 should be at once registered and remitted.

NOTICE.

Indian Law Reports.

Advertisements will be received for publication on the wrappers of the Indian Law Reports, Calcutta Series, by the Calcutta Central Press Company, "Limited," 5—1, Council House Street, at the following rates, payable in advance:—

	One page.	*Half page.*	*Quarter page.*
For one issue	R 20	R 14	R 9
„ three issues . . .	„ 55	„ 36	„ 24
„ six „ . . .	„ 100	„ 68	„ 45
„ nine „ . . .	„ 145	„ 96	„ 64
„ twelve „ . . .	„ 180	„ 120	„ 80

THE BENGAL LAW REPORTS.

A few sets of the Bengal Law Reports (Volumes 1 to 15) are available at Messrs. Thacker, Spink & Co., Calcutta, at R375 a set.

A Manual of Reference to the Examinations in Oriental languages, with the latest orders of Government, and specimen papers of the various standards. By Lieutenant-Colonel H. S. JARRETT. New Edition. R4.
Apply to the Librarian, 17, Elysium Row.

For sale in Rajputana to Officers stationed there.

Moore's Manual of Family Medicine for India, 4th Edition. *Price*—

To Government Officers (except those mentioned below) and to the public at large. R4.

To all Officers employed in Government Departments who are in receipt of salaries under R500 per mensem, on a certificate being furnished declaring that the book is to be purchased only for the personal use of the officer. R3 (8a.)

BOOKS AND PUBLICATIONS

FOR SALE BY THE

SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA,

8, HASTINGS STREET, CALCUTTA.

All books published by the Superintendent of Government Printing, India, can be purchased either directly or through the following or any other booksellers:—

AGENTS.

CALCUTTA .	. Thacker, Spink & Co.
MADRAS .	. Higginbotham & Co.
BOMBAY .	. Thacker & Co., Ld. / Cooper, Maddon, & Co.
POONA .	. Cooper, Maddon, & Co.

NOTICE.—Books required for private use only can be purchased. Application should be accompanied by a remittance, unless it is wished that the books should be sent by value-payable post, in which case, besides the ordinary postage, an additional charge will be made for registration and commission.

Books required for the public service should be obtained through Local Governments.

☞ *The amounts within parentheses are for packing and postage.*

LEGISLATIVE DEPARTMENT.

THE INDIAN STATUTE-BOOK.

REVISED EDITION.

Super royal 8vo, cloth, lettered.

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The General Acts from 1834 to 1866, revised edition, R8 (12a.)

The General Acts from 1867 to 1876, revised edition. R8 (12a.)

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CALCUTTA, SATURDAY, FEBRUARY 16, 1889.

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PART III.

Advertisements and Notices by Private Individuals and Corporations.

IN THE COURT OF THE DISTRICT JUDGE OF THE 24-PERGUNNAHS, ALIPUR.

SUIT NO. 47 OF 1889.

In the matter of the estate of Nawab Sir Ikbaludowlah, Bahadur, G.C.S.I., who died in Bagdad, in Turkish Arabia, on the 21st December, 1887, last.

The undersigned have applied for probate of the last will and testament of the aforesaid Sir Ikbaludowlah, Bahadur, G.C.S.I., dated 18th January, 1883. The application has been made in the aforesaid Court, and the 25th February next has been fixed for the hearing and disposal of the application.

ASKUR KHAN,
AKBUR KHAN,
Trustees.

ALIPUR,
The 28th January, 1889.

PROMISSORY NOTES.

Lost.

The Government Promissory Note, No. 106684, of the 4 per cent. loan of 1842-43, for ₹500, originally standing in the name of Poorna Chunder Ghosal and last endorsed to Sreemutty Soorosoonderi Dabe, the proprietress, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon has been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of a duplicate in favour of the proprietress.

SOOROSOONDERI DABE,
No. 71, Shambazar Street.

The 11th February, 1889.

Stolen.

The Government Promissory Notes, Nos. 166272 of 1842-43, for ₹5,000, 153075 of 1842-43, for ₹1,000, 168768 of 1842-43, for ₹1,000, originally standing in the name of Pershad Dass Boral, of Sonaputti, Calcutta, and last endorsed to Kaniz Murtuza Begam, by whom they were never endorsed to any other person. Payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and an application has already been made for accrued interest and for the issue of duplicates in favour of the proprietress, after two years from date of last advertisement.

KANIZ MURTUZA BEGAM,
of Banjoritolah,
Victoria Street, Police Station Chowk,
near the house of Afzal Mahal
Sahebah, Lucknow.

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PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 15th February, 1889, and is hereby promulgated for general information:—

ACT NO. II OF 1889.

An Act to declare the imperial standard yard for the United Kingdom to be the legal standard measure of length in British India.

WHEREAS it is expedient to declare the imperial standard yard for the United Kingdom to be the legal standard measure of length in British India; It is hereby enacted as follows:—

Title, extent and commencement.

1. (1) This Act may be called the Measures of Length Act, 1889.

(2) It extends to the whole of British India; and

(3) It shall come into force on such day as the Governor General in Council may appoint in this behalf.

Standard yard.

2. The imperial standard yard for the United Kingdom shall be the legal standard measure of length in British India and be called the standard yard.

Measure for determining length of standard yard.

3. A copy, approved by the Governor General in Council, of the imperial standard for determining the length of the imperial standard yard for the United Kingdom shall be kept in such place within the limits of the Town of Calcutta as the Governor General in Council may prescribe, and shall be the standard for determining the length of the standard yard.

Standard foot and inch.

4. One-third part of the standard yard shall be called a standard foot, and one thirty-sixth part of such a yard shall be called a standard inch.

Presumption in favour of accuracy of certified measures.

5. Any measure having stamped thereon or affixed thereto a certificate purporting to be made under the authority of the Governor General in Council or of a Local Government, and stating that the measure is of the length of the standard yard or that a measure marked thereon as a foot or inch is of the length of the standard foot or standard inch, as the case may be, shall, when produced before any Court by any public servant having charge of the measure in pursuance of any direction published in an official Gazette by order of the Governor General in Council or the Local Government, or by any person acting under the general or special authority of such a public servant, be deemed to be correct until its inaccuracy is proved.

Inspection of certified measures by the public.

6. A public servant having in pursuance of such a direction charge of such a measure as is mentioned in the last foregoing section shall allow any person to inspect it free of charge at all reasonable times and to compare therewith or with any measure marked thereon any measure which such person may have in his possession.

Certified measures to be kept by authorities required by existing enactments to keep measures of length.

7. There shall be kept by the Commissioner of Police in the Town of Calcutta under section 55 of the Calcutta Police Act, 1866, by the Commissioners in Calcutta under section 370 of the Calcutta Municipal Consolidation Act, 1889, by the Commissioner of Police in the City of Madras under section 32 of the Madras City Police Act, 1888, by the Municipal Commissioner in the City of Bombay under section 418 of the City of Bombay Municipal Act, 1888, and by the District Magistrate under section 20 of Regulation XII of 1827 of the Bombay Code, such certified measures of the standard yard, standard foot and standard inch as are mentioned in section 5.

Ben. Act IV of 1866.

Ben. Act II of 1888.

Mad. Act III of 1888.

Bom. Act III of 1888.

S. HARVEY JAMES,
Secretary to the Government of India.

The following Report of the Select Committee on the Bill to declare the imperial standard yard for the United Kingdom to be the legal standard measure of length in British India was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 1st February, 1889:—

LEGISLATIVE DEPARTMENT.

WE, the undersigned, Members of the Select Committee to which the Bill to declare the imperial standard yard for the United Kingdom to be the legal standard measure of length in British India was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

From Secretary to Chief Commissioner, Assam, No. 784, dated 14th April, 1888 [Paper No. 1].
From Registrar, High Court, Calcutta, No. 984, dated 26th April, 1888 [Paper No. 2].
From Chief Commissioner, Ajmere-Merwára, No. 510—690, dated 21st May, 1888, and enclosures [Papers No. 3].
From Officiating Chief Secretary to Chief Commissioner, Burma, No. 585—5 N., dated 22nd May, 1888, and enclosure [Papers No. 4].
From Secretary to Government, North-Western Provinces and Oudh, No. 1044—VI-95 A., dated 23rd May, 1888, and enclosures [Papers No. 5].
From Secretary to Government, Bengal, No. 947, dated 30th May, 1888, and enclosures [Papers No. 6].
From Secretary for Berar to Resident, Hyderabad, No. 197 G., dated 28th May, 1888 [Paper No. 7].
From Secretary to Chief Commissioner, Coorg, No. 6, dated 22nd May, 1888, and enclosures [Papers No. 8].
From Chief Secretary to Government, Bombay, No. 1937, dated 6th June, 1888 [Paper No. 9].
Endorsement by Under Secretary to Government of India, Home Department, No. 1655, dated 12th June, 1888, and enclosures [Papers No. 10].
From Secretary to Government, North-Western Provinces and Oudh, No. 1352—VI-95 A., dated 22nd June, 1888, and enclosure [Papers No. 11].
From Officiating Junior Secretary to Chief Commissioner, Central Provinces, No. 744S., dated 20th June, 1888 [Paper No. 12].
Endorsement by Under Secretary to Government of India, Home Department, No. 1833, dated 4th July, 1888, and enclosures [Papers No. 13].
From Officiating Secretary to Government, Punjab, No. 206 S., dated 7th July, 1888, and enclosures [Papers No. 14].

2. We understand that the copy of the imperial standard which has been ordered from England has not yet been received. We have therefore proposed that it shall be left to the Governor General in Council to bring the Act into force by executive order as soon as circumstances admit.

3. In section 5 we have extended the presumption in favour of the correctness of certified measures, and in section 7 have substituted references to the Calcutta and Bombay Municipalities and Madras Police Acts of last year for the references to the enactments which have been or are about to be superseded by them.

4. The publication ordered by the Council has been made as follows:—

In English.

Gazette.	*Date.*
Gazette of India	17th March, 1888.
Fort Saint George Gazette	27th March, 1888.
Bombay Government Gazette	22nd March, 1888.
Calcutta Gazette	21st March, 1888.
North-Western Provinces and Oudh Government Gazette	24th March, 1888.
Punjab Government Gazette	29th March, 1888.
Central Provinces Gazette	24th March, 26th May, and 2nd and 9th June, 1888.
Burma Gazette	7th April, 1888.
Assam Gazette	7th April, 1888.
Coorg District Gazette	2nd April, 1888.

In the Vernaculars.

Province.	*Language.*	*Date.*
Madras	Kanarese	1st May, 1888.
	Malayalam	8th May, 1888
	Tamil	15th May, 1888.
	Telugu	15th May, 1888.
	Hindustani	15th May, 1888.
Bombay	Gujaráthi	17th May, 1888.
	Kanarese	17th May, 1888.
	Maráthi	24th May, 1888.
Bengal	Bengali	3rd April, 1888.
	Uriya	5th April, 1888.
	Hindi	17th April, 1888.
North-Western Provinces and Oudh	Urdu	12th May, 1888.
Punjab	Urdu	10th May, 1888.
Central Provinces	Hindi	23rd May, 1888.
	Maráthi	6th and 13th June, 1888.
Burma	Burmese	21st April, 1888.

5. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

ANDREW R. SCOBLE.
D. BARBOUR.
ROBT. STEEL.
DINSHAW MANOCKJEE PETIT.
DOORGA CHURN LAW.

The 28th January, 1889.

S. HARVEY JAMES,
Secretary to the Government of India.

The Gazette of India.

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CALCUTTA, SATURDAY, FEBRUARY 16, 1889.

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PART V.

Bills introduced into the Council of the Governor General of India for making Laws and Regulations or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 15th February, 1889:—

No. 3 of 1889.

A Bill to authorise the imposition of a patwari-rate in the North-Western Provinces and Oudh, and make certain provisions respecting kanungos and patwaris in those Provinces.

WHEREAS it is expedient to authorise the imposition of a patwari-rate in the North-Western Provinces and Oudh, and make certain provisions respecting kanungos and patwaris in those provinces; It is hereby enacted as follows:—

Title and commencement.

1. (1) This Act may be called the North-Western Provinces and Oudh Kanungos and Patwaris Act, 1889; and

(2) It shall come into force on the first day of April, 1889.

III of 1882.

Repeal.

2. The Kanungos and Patwaris Act, 1882, and section 35 of the North-Western Provinces Land-revenue Act, 1873, are hereby repealed.

IX of 1873.

Division of Act into Parts, and local extent of the several Parts.

3. (1) The remainder of this Act is divided into Parts as follows, namely:—

Part I.—North-Western Provinces.

Part II.—Oudh.

Part III.—North-Western Provinces and Oudh.

(2) Part I extends to the North-Western Provinces, Part II to Oudh, and Part III to the North-Western Provinces and Oudh. [Act XIII, 1882, s. 11.]

PART I.

NORTH-WESTERN PROVINCES.

Definitions.

4. In this Part, unless there is something repugnant in the subject or context,—

(1) expressions defined in the North-Western Provinces Local Rates Act, 1878, have the meanings respectively assigned to them in that Act: and III of 1878.

(2) "rent" means whatever is payable to a landlord by a tenant on account of the use or occupation of land held by the tenant, and includes, where rent in respect of land is payable in kind or service, or land is held without payment, the rent in money which would on a reasonable assessment be payable in respect of the land. [Ben. Act IX, 1880, s. 4.]

Patwari-rate.

5. (1) Every estate shall be liable to the payment of such rate, not exceeding two per cent. on its annual value, as the Local Government imposes, for the purpose of defraying the salaries of patwaris and any charges incurred for the proper supervision, maintenance and correction of patwaris' records, including charges incurred in the preparation of village-maps. [Act III, 1878, ss. 4 and 5.]

(2) Such rate, hereinafter referred to as the patwari-rate, shall be payable by the landlord independently of, and in addition to, any land-revenue assessed on the estate and any rate or cess leviable under, or recognised by, the North-Western Provinces Local Rates Act, 1878, and any sum due on account of the patwari-rate shall be recoverable as if it were an arrear of land-revenue due in respect of the estate. III of 1878. [Act III, 1878, s. 6.] [Act III, 1878, s. 19.]

(3) The Local Government may, by notification in the official Gazette,—

[Act III, 1878, s. 20 (a).] (a) prescribe by what instalments, and at what times and places, the patwari-rate is to be paid, and by whom it is to be assessed and collected;

[Act VIII, 1879, s. 5.] (b) fix the periods for which, in the cases referred to in clause (2) of the definition of the expression "annual value" in section 4 of the North-Western Provinces Local Rates Act, 1878, assessments to the patwari-rate are to have effect;

[Act III, 1878, ss. 17 and 18; and Act VIII, 1873, s. 75 (2).] (c) determine the cases in which, the conditions subject to which, and the officers to or by whom, orders with respect to the assessment or collection of the patwari-rate are to be appealable or subject to revision; and

[Act III, 1878, s. 20 (c).] (d) exempt any portion of the North-Western Provinces from the operation of this Part, or exempt any estate from liability to pay the whole or any part of the patwari-rate, and cancel such exemption.

[New.] 6. (1) There shall be formed for the North-Western Provinces a fund, to be called the North-Western Provinces Patwari Fund, and there shall be placed to the credit thereof—

North-Western Provinces Patwari Fund.

(a) the proceeds of the patwari-rate, and

(b) a contribution, to be made thereto each year, of such sum as the Local Government may allot from the general revenues at its disposal.

(2) The fund so formed shall be exclusively applicable to the purpose mentioned in sub-section (1) of the last foregoing section.

(3) An account of the fund shall be published annually by the Local Government in the official Gazette.

[Cf. Act III, 1878, s. 9.] 7. The landlord of any land in respect of which the patwari-rate is for the time being payable shall be entitled to recover from the tenant of the land a cess on the rent of the tenant at the rate of two pies for every rupee of such rent.

Payment of patwari-cess to payer of patwari-rate.

[Act III, 1878, s. 16.] 8. Suits for the recovery of any sum on account of the patwari-rate, or of the cess mentioned in the last foregoing section, and appeals and other proceedings arising out of such suits, shall be cognizable as if such suits had been included among the suits mentioned in section 93 of the North-Western Provinces Rent Act, 1881.

Recovery of rate or cess through Revenue Courts.

XII of 1881.

PART II.

OUDH.

9. In this Part, unless there is something repugnant in the subject or context,—

Definitions.

(1) the expressions "land", "estate", "annual value" and "year" have the same meanings as are respectively assigned to them in the Oudh Local Rates Act, 1878:

IV of 1878.

(2) "landholder", used with reference to any land, means the person for the time being receiving or entitled to receive, whether as proprietor or as under-proprietor, the rent of the land: [Act IV, 1878, s. 3: and Act XIII, 1882, ss. 204, et seqq.]

(3) "tenant", used with reference to any land, means a person holding directly from the landholder of the land: and [Act III, 1878, s. 3, and Act VIII, 1879, s. 28.]

(4) "rent" means whatever is payable to a landholder by a tenant on account of the use or occupation of land held by the tenant, and includes, where rent in respect of land is payable in kind or service, or land is held without payment, the rent in money which would on a reasonable assessment be payable in respect of the land. [Ben. Act IX, 1880, s. 4.]

10. With the previous sanction of the Local Government, the Deputy Commissioner may from time to time alter the number of patwaris' circles in his district and the respective limits of such circles. [Act XIII, 1882, s. 6.]

Power to alter number and limits of patwaris' circles.

11. The Local Government may make rules consistent with this Act— [Act XIII, 1882, s. 7.]

Power to make rules respecting kanungos and patwaris.

(a) regulating the selection, appointment, remuneration, suspension, dismissal, duties and supervision of kanungos and patwaris, and

(b) prescribing the fines which may be imposed on kanungos and patwaris for neglect of their duty.

12. (1) Every estate shall be liable to the payment of such rate, not exceeding one and a half per cent. on its annual value, as the Local Government imposes, for the purpose of defraying the salaries of patwaris and any charges incurred for the proper supervision, maintenance and correction of patwaris' records, including charges incurred in the preparation of village-maps. [cf. Act IV, 1878, ss. 4 & 5.]

Patwari-rate.

(2) Such rate, hereinafter referred to as the patwari-rate, shall be payable by the landholder independently of, and in addition to, any land-revenue assessed on the estate and any rate or cess leviable under, or recognised by, the Oudh Local Rates Act, 1878, and any sum due on account of the patwari-rate shall be recoverable as if it were an arrear of land-revenue due in respect of the estate. IV of 1878.

(3) The Local Government may, by notification in the official Gazette,—

(a) prescribe by what instalments, and at what times and places, the patwari-rate is to be paid, and by whom it is to be assessed and collected; [Act IV, 1878, s. 15.]

(b) fix the periods for which, in the cases referred to in clause (2) of the definition of the expression "annual value" in section 3 of the Oudh Local Rates Act, 1878, assessments to the patwari-rate are to have effect; [Act VIII, 1879, s. 5.]

(c) determine the cases in which, the conditions subject to which, and the officers to or by whom, orders with respect to the assessment or collection of the patwari-rate are to be appealable or subject to revision; and [Act IV, 1878, s. 9, and Act VIII 1873, s. 75 (2).]

(*d*) exempt any portion of Oudh from the operation of this Part, or exempt any estate from liability to pay the whole or any part of the patwari-rate, and cancel such exemption.

Oudh Patwari Fund.

13. (*1*) There shall be formed for Oudh a fund to be called the Oudh Patwari Fund, and there shall be placed to the credit thereof—

(*a*) the proceeds of the patwari-rate; and

(*b*) a contribution, to be made thereto every year, of such sum as the Local Government may allot from the general revenues at its disposal.

(*2*) The fund so formed shall be exclusively applicable to the purpose mentioned in sub-section (*1*) of the last foregoing section.

(*3*) An account of the fund shall be published annually by the Local Government in the official Gazette.

Payment of patwari-cess to payer of patwari-rate.

14. The landholder of any land in respect of which the patwari-rate is for the time being payable shall be entitled to recover from the tenant of the land a cess on the rent of the tenant at the rate of one-and-a-half pies for every rupee of such rent.

Recovery of rate or cess through Revenue Courts.

15. Suits for the recovery of any sum on account of the patwari-rate, or of the cess mentioned in the last foregoing section, and appeals and other proceedings arising out of such suits, shall be cognizable as if such suits had been included among the suits mentioned in section 108 of the Oudh Rent Act, 1886. XXII of 1886.

PART III.

NORTH-WESTERN PROVINCES AND OUDH.

Character of kanungos and patwaris and their records.

16. Every kanungo and patwari shall be deemed to be a public servant within the meaning of the Indian Penal Code, and any register or account which any kanungo or patwari is required by any law or rule to prepare or keep shall be deemed to be the property of the Government and, while in his keeping, to be, for the purposes of Chapter V of the Indian Evidence Act, 1872, a public document of which he, as a public officer, has the custody and which any person has a right to inspect. [Act XIX, 1873, s. 35, and Act XLII, 1882, s. 8.] XLV of 1860. [Act XVII, 1887, s. 151.] I of 1872.

Information to be furnished by owner or occupier of land.

17. Every owner or occupier of land in the circle of a patwari, and the agent of every such owner or occupier, shall, for the purposes of the preparation of any such register or account as is referred to in the last foregoing section, furnish to the patwari of the circle, the kanungo or such person as the Collector or Deputy Commissioner of the district may appoint in this behalf, such information, at such times, as the Local Government may by rule prescribe. [Act XIII, 1882, ss. 4 & 9.]

Matters supplemental to definitions.

18. For the purposes of this Act the word "landlord" in Part I, the word "landholder" in Part II, and the word "owner" in the last foregoing section, include a lessee or mortgagee in possession of the land with reference to which the word is used. [Cf. Act VIII, 1879, s. 11.]

STATEMENT OF OBJECTS AND REASONS.

IN 1882 a remission of taxation, to the extent of over 30 lakhs of rupees, was granted to the North-Western Provinces and Oudh. The form which this remission took was the abolition of the patwari-rate in the North-Western Provinces and the exemption of Oudh landlords from the liability to pay the wages of patwaris. All charges on these accounts were undertaken by the State.

It has, however, been found that, in the present financial condition of the Government, this is a larger sum than can properly be spared for the purpose; and experience of the working of the arrangement has shown that the remission of taxation failed to reach those for whose benefit it was primarily intended, while the effective administration of the Land-revenue and Settlement Departments has been seriously prejudiced by it.

For some years the Government of India and the Local Government have laid great stress on the improvement of the patwari establishments with a view to securing correct records to form a basis for future assessments of the land-revenue, and to avoid the enormous expense and harassing of the people involved in making a new record-of-rights at each settlement. Progress was being made to a great extent in this direction, as the expanding assets of the patwari fund in the North-Western Provinces afforded money for the employment, instruction and supervision of a better class of men than was previously obtainable for the small pay offered; but the abolition of the fund at once checked this progress by compelling the department to depend for its existence on annual grants from provincial funds. The amount of these grants necessarily depended on the amount of funds available after satisfying the more urgent or more persistent claims of other departments, and in effect fell considerably short of what was necessary to maintain the rate of progress previously attained.

Under these circumstances it has been determined to re-impose a patwari-rate in the North-Western Provinces and to impose one in Oudh in order to form funds in each province which may be in a great measure independent of annual budget fluctuations.

The rates are lower than those formerly paid in the North-Western Provinces, being 4 per cent. on the revenue for those provinces and 3 per cent. for Oudh, and will be supplemented by an annual grant from Government which for the present is expected to be 10 lakhs of rupees, being about half the estimated aggregate income from the rates. The general tax-payer is largely interested in the efficiency of the patwari-establishment, as on it depends the fair and economical assessment of the land-revenue.

The 8th February, 1889.

J. W. QUINTON.

S. HARVEY JAMES,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to amend the Indian Succession Act, 1865, the Probate and Administration Act, 1881, and the Court Fees Act, 1870, and to make provision with respect to certain other matters was presented to the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 15th February, 1889:—

WE, the undersigned, Members of the Select Committee to which the Bill to amend the Indian Succession Act, 1865, the Probate and Administration Act, 1881, and the Court-fees Act, 1870, and to make provision with respect to certain other matters was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as revised by us annexed thereto.

From Mr. A. M. Sabhapathi Mudaliar, Masulipatam, dated 15th September, 1888 [Paper No. 1].
From Chief Commissioner, Ajmere-Merwára, No. 1173—690, dated 2nd October, 1888 [Paper No. 2].
Endorsement by Under Secretary to Government of India, Home Department, No. 1581, dated 5th October, 1888, and enclosure [Papers No. 3].
From Secretary to Chief Commissioner, Coorg, No. 1793—1858, dated 9th October, 1888 [Paper No. 4].
From Officiating Secretary to Chief Commissioner, Central Provinces, No. 66 C., dated 15th October, 1888 [Paper No. 5].
From Chief Secretary to Government, Bengal, No. 229 J. D., dated 12th October, 1888, and enclosures [Papers No. 6].
From Officiating Secretary to Chief Commissioner, Assam, No. 2991, dated 18th October, 1888, and enclosures [Papers No. 7].
From Secretary for Berar to Resident, Hyderabad, No. 449 G., dated 22nd October, 1888 [Paper No. 8].
From Officiating Secretary to Chief Commissioner, Burma, No. 516—2 L., dated 23rd October, 1888, and enclosure [Papers No. 9].
From Chief Secretary to Government, Madras, No. 2174, dated 20th October, 1888, and enclosures [Papers No. 10].
From Secretary to Government, Bombay, No. 6254, dated 17th November, 1888, and enclosures [Papers No. 11].
From Officiating Secretary to Government, Punjab, No. 963, dated 1st November, 1888, and enclosures [Papers No 12].
From Secretary to Government, North-Western Provinces and Oudh, No. 33—VII-34B., dated 17th January, 1889, and enclosure [Papers No. 13].
From Secretary to Government, North-Western Provinces and Oudh, No. 30—VII-34B., dated 21st January, 1889, and enclosures [Papers No. 14].
From Registrar, High Court, Calcutta, No. 197, dated 25th January, 1889 [Paper No. 15].

2. In sections 2 and 11 of the revised Bill we have given effect to the suggestion of the Calcutta High Court that contumacious refusal on the part of an executor or administrator to exhibit an inventory or account under the Indian Succession Act, 1865, or the Probate and Administration Act, 1881, or the submission by him of an inventory or account which is untrue in a material respect, should be declared to be a cause for which a grant of probate or letters of administration may be revoked.

3. By section 3 of the revised Bill we have, on the suggestion of the Punjab Chief Court, assimilated the language of section 244 of the Indian Succession Act, 1865, to that of section 62 of the Probate and Administration Act, 1881. The schedule to the Act of 1865 required a fixed fee of eight rupees to be paid on a probate, and it was not till the year 1870 that the schedule was repealed and an *ad valorem* fee became payable.

4. We have so modified sections 4, 5, 7, 12, 13 and 15 of the revised Bill (sections 2, 3, 4, 5, 6 and 8 of the Bill as introduced) as to impose on executors and administrators in all cases the duty of exhibiting inventories and accounts, it being left to the Courts to compel the exhibition of inventories and accounts in cases in which it is desirable to do so.

5. By section 6 of the revised Bill it is proposed to bring the provisions of section 256 of the Indian Succession Act into harmony with the rulings and practice of the Courts.

6. By sections 8 and 16 of the revised Bill it is proposed, at the instance of the Punjab Chief Court, to correct an error in the drafting of sections 277A and 99 of the Indian Succession Act, 1865, and the Probate and Administration Act, 1881, respectively.

7. By section 9 we have proposed to reverse the existing law with respect to the application, to payment of debts, of the moveable property of a deceased person belonging

to a class to which the provisions of the Indian Succession Act, 1865, apply, but not having his domicile in British India. Section 283 of that Act was based on the rule laid down by Romilly, M. R., in *Wilson* v. *Lady Dunsany* (18 Beav. 293), where it was held that the priorities of creditors are regulated by the domicile of the testator though the personal assets may be situate and administered in another country. The effect of the rule is that the whole of the estate of a person dying in British India may have to be applied, to the entire exclusion of British Indian and other creditors, to the payment of some possibly recent debt due from the deceased to a creditor in England. But the rule laid down by Lord Romilly in 1854 is not the rule upon which the Courts act either in England or in America, and is directly opposed to the rule which such writers on private international law as Story* and Westlake† describe as the established rule. Indeed, in a recent case (L. R. 28 Ch. D. 175) it was observed by Pearson, J., that it was unfortunate that the case of *Wilson* v. *Lady Dunsany* was ever reported. "If there are Indian assets," said Pearson, J., "they must be distributed according to the law of India: if there are English assets, they must be distributed according to the law of England. No one doubts that according to the jurisdiction of the country where the assets are the assets must be distributed. I am not speaking of the assets that remain after the payment of debts, when the law of a man's domicile comes into play."

*Confl. Law, ss. 524 and 525.

†Private International Law, s. 102.

8. By sections 10 and 17 of the revised Bill we have proposed to empower the Courts to compel the surrender of revoked probates and letters of administration.

9. We have added to section 18 of the revised Bill (section 9 of the Bill as introduced) clauses which have been suggested to us by the case reported at I. L. R. 11 All. 16, where certain bonds were held to be chargeable both under the Court-fees Act, 1870, and under the Indian Stamp Act, 1879. We consider that the instruments ought to be stamped under one only of those Acts and not under both.

10. We have re-drafted section 19 of the revised Bill (section 10 of the Bill as introduced) in accordance with the opinion of the Calcutta High Court that the section should be so expressed as to do no more than validate transactions which were proper in themselves and are not impugnable on any other ground than that they were carried out without the consent of the Court.

11. By section 20 of the revised Bill (section 11 of the Bill as introduced) we have proposed to authorise the Chief Controlling Revenue-authority to remit any part of any penalty payable under section 19E of the Court-fees Act which may seem to such authority to be excessive.

12. The publication ordered by the Council has been made as follows:—

In English.

Gazette.	*Date.*
Gazette of India	25th August, 1888.
Fort Saint George Gazette	11th September, 1888.
Bombay Government Gazette	30th August, 1888.
Calcutta Gazette	5th, 12th and 19th September, 1888.
North-Western Provinces and Oudh Government Gazette	1st September, 1888.
Punjab Government Gazette	30th August, 1888.
Central Provinces Gazette	8th September, 1888.
Burma Gazette	15th September, 1888.
Assam Gazette	15th September, 1888.
Coorg District Gazette	1st October, 1888.

In the Vernaculars.

Province.	*Language.*	*Date.*
Madras	Kanarese	16th October, 1888.
	Telugu	6th November, 1888.
	Tamil	30th November, 1888.
	Malayalam	11th December, 1888.
	Hindustáni	18th December, 1888.
Bombay	Maráthi	18th October, 1888.
	Gujaráthi	18th October, 1888.
	Kanarese	18th October, 1888.
Bengal	Bengali	25th September, and 2nd and 9th October, 1888.
	Uriya	4th, 11th and 18th October, 1888.
	Hindi	23rd and 30th October, and 6th November, 1888.
North-Western Provinces and Oudh	Urdu	13th October, 1888.
Punjab	Urdu	11th October, 1888.
Assam	Bengali	13th October, 1888.
Coorg	Kanarese	1st November, 1888.

13. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

ANDREW R. SCOBLE.
PHIL P. HUTCHINS.
D. BARBOUR.
G. H. P. EVANS.
SYUD AMEER HOSSEIN.
DOORGA CHURN LAW.

The 12th February, 1889.

No. II.

A Bill to amend the Indian Succession Act, 1865, the Probate and Administration Act, 1881, the Court-fees Act, 1870, and the Indian Stamp Act, 1879, and to make provision with respect to certain other matters.

X of 1865. V of 1881. VII of 1870. I of 1879.

WHEREAS it is expedient to amend the Indian Succession Act, 1865, the Probate and Administration Act, 1881, the Court-fees Act, 1870, *and the Indian Stamp Act, 1879,* and to make provision with respect to certain other matters; It is hereby enacted as follows :—

Title, *extent* and commencement.

1. (*1*) This Act may be called the Probate and Administration Act, 1889.

(*2*) *It applies to the whole of British India (inclusive of Upper Burma except the Shan States) ; and*

(*3*) It shall come into force *at once.*

Indian Succession Act, 1865.

[*New.*]

Amendment of section 234, Act X, 1865.

X of 1865.

2. *After the 4th clause of the Explanation to section 234 of the Indian Succession Act, 1865, the following shall be added, namely :—*

"*5th, that the person to whom the grant was made has wilfully and without reasonable cause omitted to exhibit an inventory or account in accordance with the provisions of Part XXXIV of this Act or has exhibited under that Part an inventory or account which is untrue in a material respect.*"

[*Act V, 1881, s. 62.*]

Amendment of section 244, Act X, 1865.

3. *In section 244 of the same Act, for the words "and that the petitioner is the executor therein named" the following shall be substituted, namely :—*

"*the amount of assets which are likely to come to the petitioner's hands, and*

"*that the petitioner is the executor named in the will ;*".

Amendment of section 254, Act X, 1865.

4. For the last forty-two words of section 254 of the *same Act,* the following shall be substituted, namely :—

"he having undertaken to administer the same, and to make a *full and* true inventory of the said property and credits and exhibit the same in this Court *within* six months from the date of this grant *or within such further time as the Court may from time to time appoint,* and also to render to this Court a true account of the said property and credits within one year from the same date *or within such further time as the Court may from time to time appoint.*"

Amendment of section 255, Act X, 1865.

5. For the last forty-five words of section 255 of the same Act the following shall be substituted, namely :—

"he having undertaken to administer the same, and to make a *full and* true inventory of the said property and credits and exhibit the same in this Court *within* six months from the date of this grant *or within such further time as the Court may from time to time appoint,* and also to render to this Court a true account of the said property and credits within one year from the same date *or within such further time as the Court may from time to time appoint.*"

Amendment of section 256, Act X, 1865.

[*I. L. R. 7 Cal. 84: 3 Mad. Ap. 10 : and 4 C. L. R. 408.*]

6. *In section 256 of the same Act, for the words "Every person to whom any grant of administration shall be committed" the words "Every person to whom any grant of letters of administration is committed" shall be substituted.*

Substitution of new section for section 277, Act X, 1865.

7. For section 277 of the same Act the following shall be substituted, namely :—

Inventory and account.

"277. (*1*) An executor or administrator shall, within six months from the grant *of probate or letters of administration,* or within such further time as *the* Court *which granted the probate or letters may from time to time appoint, exhibit in that Court* an inventory containing a full and true estimate of all the property in possession, and all the credits, and also all the debts owing by any person to which the executor or administrator is entitled in that character, and shall in like manner, within one year from the *grant* or within such further time as the *said* Court may *from time to time appoint,* exhibit an account of the estate, showing the assets which have come to his hands and the manner in which they have been applied or disposed of.

"(*2*) The High Court may from time to time prescribe the form in which an inventory or account under this section is to be exhibited.

"(*3*) *If an executor or administrator, on being required by the Court to exhibit an inventory or account under this section, intentionally omits to comply with the requisition, he shall be deemed to have committed an offence under section 176 of the Indian Penal Code.* XLV of 1860.

"(*4*) *The exhibition of an intentionally false inventory or account under this section shall be deemed to be an offence under section 193 of that Code.*"

[*New.*]

Amendment of section 277A, Act X, 1865.

8. *In section 277A of the same Act, for the words "it is sought to obtain a grant" the words "a grant has been made", and for the words and figures "the person applying for administration after the first day of*

April, 1875, the word "administrator", shall be substituted.

Amendment of section 283, Act X, 1865.

9. (1) *In section 283 of the same Act, for the words "the country in which he was domiciled" the words "British India" shall be substituted.*

(2) *The* Illustration *to the same section is hereby repealed.*

Addition to Act X, 1865.

10. *To the same Act the following shall be added, namely:—*

[Act XVIII, 1870, ss. 26 and 33.]

Surrender of revoked probate or letters of administration.

"333. (1) *When a grant of probate or letters of administration is revoked or annulled under this Act, the person to whom the grant was made shall forthwith deliver up the probate or letters to the Court which made the grant.*

"(2) *If such person wilfully and without reasonable cause omits so to deliver up the probate or letters, he shall be punished with fine which may extend to one thousand rupees, or with imprisonment of either description for a term which may extend to three months, or with both.*"

Probate and Administration Act, 1881.

[New.]

V of 1881.

Amendment of section 50, Act V, 1881.

11. *After the 4th clause of the Explanation to section 50 of the Probate and Administration Act, 1881, the following shall be added, namely:—*

"*5th, that the person to whom the grant was made has wilfully and without reasonable cause omitted to exhibit an inventory or account in accordance with the provisions of Chapter VII of this Act, or has exhibited under that Chapter an inventory or account which is untrue in a material respect.*"

Amendment of section 76, Act V, 1881.

12. For the portion of section 76 of the *same* Act beginning with the words "he having undertaken to administer the same" and ending with the words "within one year from the same date", the following shall be substituted, namely:—

"he having undertaken to administer the same, and to make a *full and* true inventory of the said property and credits and exhibit the same in this Court *within* six months from the date of this grant *or within such further time as the Court may from time to time appoint,* and also to render to this Court a true account of the said property and credits within one year from the same date *or within such further time as the Court may from time to time appoint.*"

Amendment of section 77, Act V, 1881.

13. For the portion of section 77 of the same Act beginning with the words "he having undertaken to administer the same" and ending with the words "within one year from the same date", the following shall be substituted, namely:—

"he having undertaken to administer the same, and to make a *full and* true inventory of the said property and credits and exhibit the same in this Court *within* six months from the date of this grant *or within such further time as the Court may from time to time appoint,* and also to render to this Court a true account of the said property and credits within one year from the same date *or within such further time as the Court may from time to time appoint.*"

Substitution of new section for section 90, Act V, 1881.

14. For section 90 of the same Act the following shall be substituted, namely:—

Power of executor or administrator to dispose of property.

"90. (1) An executor or administrator has, subject to the provisions of this section, power to dispose, as he thinks fit, of all or any of the property for the time being vested in him under section 4.

"(2) The power of an executor to dispose of immoveable property so vested in him is subject to any restriction which may be imposed in this behalf by the will appointing him, unless probate has been granted to him and the Court which granted the probate permits him by an order in writing, notwithstanding the restriction, to dispose of any immoveable property specified in the order in a manner permitted by the order.

"(3) An administrator may not, without the previous permission of the Court by which the letters of administration were granted,—

(a) mortgage, charge or transfer by sale, gift, exchange or otherwise any immoveable property for the time being vested in him under section 4, or

(b) lease any such property for a term exceeding five years.

"(4) A disposal of property by an executor or administrator in contravention of sub-section (2) or sub-section (3), as the case may be, is voidable at the instance of any other person interested in the property.

"(5) Before any probate or letters of administration is or are granted under this Act there shall be endorsed thereon *or annexed thereto* a copy of sub-sections (1), (2) and (4), or of sub-sections (1), (3) and (4), as the case may be.

"(6) A probate or letters of administration shall not be rendered invalid by reason of the endorsement *or annexure* required by the last foregoing sub-section not having been made thereon *or attached thereto,* nor shall the absence of such an endorsement *or annexure* authorise an executor or administrator to act otherwise than in accordance with the provisions of this section."

Substitution of new section for section 98, Act V, 1881.

15. For section 98 of the same Act the following shall be substituted, namely:—

Inventory and account.

"98. (1) An executor or administrator shall, within six months from the grant *of probate or letters of administration*, or within such further time as *the* Court *which granted the probate or letters may from time to time appoint, exhibit in that Court* an inventory containing a full and true estimate of all the property in possession, and all the credits, and also all the debts owing by any person to which the executor or administrator is entitled in that character, and shall in like manner, within one year from the *grant* or within such further time as the *said* Court *may from time to time appoint*, exhibit an account of the estate, showing the assets which have come to his hands and the manner in which they have been applied or disposed of.

"(2) The High Court may from time to time prescribe the form in which an inventory or account under this section is to be exhibited.

"(3) *If an executor or administrator, on being required by the Court to exhibit an inventory or account under this section, intentionally omits to comply with the requisition, he shall be deemed to have committed an offence under section 176 of the Indian Penal Code.* XLV of 1860.

"(4) *The exhibition of an intentionally false inventory or account under this section shall be deemed to be an offence under section 193 of that Code.*"

New.]

Amendment of section 99, Act V, 1881.

16. *In section 99 of the same Act, for the words "it is sought to obtain a grant" the words "a grant has been made", and for the words "the person applying for administration" the word "administrator", shall be substituted.*

Addition to Act V, 1881.

17. *To the same Act the following shall be added, namely:—*

Act XVIII, 1879, ss. 26 and 33.]

Surrender of revoked probate or letters of administration.

"157. (1) *When a grant of probate or letters of administration is revoked or annulled under this Act, the person to whom the grant was made shall forthwith deliver up the probate or letters to the Court which made the grant.*

"(2) *If such person wilfully and without sufficient cause omits so to deliver up the probate or letters, he shall be punished with fine which may extend to one thousand rupees, or with imprisonment which may extend to three months, or with both.*"

Court-fees Act, 1870, and Indian Stamp Act, 1879.

Amendment of Act VII, 1870, and Act I, 1879.

18. (1) Article 16 (Administration-bond) of the second schedule to the Court-fees Act, 1870, is hereby repealed. VII of 1870.

(2) *In article 6 of the second schedule to the Court-fees Act, 1870, for the words "Bail-bond or other instrument of obligation not otherwise provided for by this Act, when given by the direction of any Court or executive authority" the following words shall be substituted, namely:—*

"*Bail-bond or other instrument of obligation given in pursuance of an order made by a Court or Magistrate under any section of the Code of Criminal Procedure, 1882, or the Code of Civil Procedure.*" X of 1882. XIV of 1882.

(3) *In article 2 of the first schedule to the Indian Stamp Act, 1879, after the words "Administration-bond" the following shall be added, namely:—* I of 1879.

"*including a bond given under section 256 of the Indian Succession Act, 1865, section 6 of the Government Savings Banks Act, 1873, section 78 of the Probate and Administration Act, 1881, or section 9 or section 10 of the Succession Certificate Act, 1889.* X of 1865. V of 1873. V of 1881. of 1889.

(4) *In article 13 of the first schedule to the Indian Stamp Act, 1879, after the words "not otherwise provided for by this Act" there shall be added the words "or by the Court-fees Act, 1870."* VII of 1870.

Miscellaneous.

Validation of acts under grants of administration already made.

19. *Notwithstanding anything in section 90 of the Probate and Administration Act, 1881, a disposal of property by an executor or administrator who was appointed before the commencement of this Act, and to whom the provisions of that section were applicable, shall not be void by reason only that the consent of the Court to the disposal of the property was not obtained.* V of 1881.

Recovery of penalties and forfeitures under Act VII, 1870.

20. (1) Any penalty or forfeiture under section 19G or section 19H of the Court-fees Act, 1870, may, on the certificate of the Chief Controlling Revenue-authority, be recovered from the executor or administrator as if it were an arrear of land-revenue by any Collector in any part of British India. VII of 1870.

(2) The Chief Controlling Revenue-authority may remit the whole or any part of any such penalty or forfeiture, *or any part of any further penalty payable under section 19E of the said Act.*

Repeal of part of section 7 (3), Bengal Act VII of 1880.

21. The following portion of section 7, clause (3), of the Act of the Lieutenant-Governor of Bengal in Council No. VII of 1880, entitled the Public Demands Recovery Act, 1880, namely:—

"or in the following sections and portions of the following Act passed by the Governor General in Council, that is to say, in Act VII of 1870, 'the Court-fees Act,' sections 19G, 19H,"

is hereby repealed.

S. HARVEY JAMES,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to facilitate the collection of debts on successions and afford protection to parties paying debts to the representatives of deceased persons, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 15th February, 1889:—

WE, the undersigned, Members of the Select Committee to which the Bill to facilitate the collection of debts on successions and afford protection to parties paying debts to the representatives of deceased persons was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as revised by us annexed thereto.

From Mr. P. R. Desai, Pleader, District Court, Tanna, dated 4th September, 1888 [Paper No. 1].
From Chief Commissioner, Ajmere-Merwára, No. 1174–690, dated 2nd October, 1888, and enclosure [Papers No. 2].
From Secretary to Chief Commissioner, Coorg, No. 1840—1848, dated 17th October, 1888, and enclosure [Papers No. 3].
From Chief Secretary to Government, Bengal, No. 235 J. D., dated 16th October, 1888, and enclosures [Papers No. 4].
From Secretary for Berar to Resident, Hyderabad, No. 456 G., dated 26th October 1888 [Paper No. 5].
From Officiating Secretary to Chief Commissioner, Assam, No. 3026, dated 22nd October, 1888, and enclosures [Papers No. 6].
From Officiating Secretary to Chief Commissioner, Burma, No. 632—1-L., dated 26th October, 1888, and enclosures [Papers No. 7].
From Chief Secretary to Government, Madras, No. 2176, dated 20th October, 1888, and enclosures [Papers No. 8].
From Officiating Secretary to Chief Commissioner, Central Provinces, No. C.—84, dated 23rd October, 1888, and enclosures [Papers No. 9].
From Secretary to Government, Bombay, No. 6253, dated 17th November, 1888, and enclosures [Papers No. 10].
From Officiating Secretary to Government, Punjab, No. 971, dated 3rd November, 1888, and enclosures [Papers No. 11].
From Officiating Secretary to Chief Commissioner, Assam, No. 3616, dated 5th December, 1888, and enclosures [Papers No. 12].
From Secretary to Government, North-Western Provinces and Oudh, No. 15—VII-154B., dated 16th January, 1889, and enclosures [Papers No. 13].
From Registrar, High Court, Calcutta, No. 198, dated 25th January, 1889 [Paper No. 14].
From Secretary to Government, North-Western Provinces and Oudh, No. 45—6-154 B., dated 25th January, 1889, and enclosures [Papers No. 15].

2. *Section 1, sub-section (2).*—We have proposed that the Bill shall come into operation on the first day of May, 1889. Some time will be occupied in the making and circulation of translations.

3. *Sections 2 and 28 and the first schedule.*—We have deferred to the opinion of the Government of Bombay that no part of Bombay Regulation VIII of 1827 should at present be repealed, but we consider that several of the provisions of this Bill as regards debts and securities, and the whole of section 98 of the Probate and Administration Act, 1881, as regards the liability of executors and administrators to exhibit inventories and accounts, should, *mutatis mutandis*, apply, respectively, to debts and securities in respect of which certificates are granted under the Regulation on or after the 1st of May next, and to the holders of certificates so granted.

4. *Section 3, clause (1).*—We have modified the definition of "District Court" with reference to the terms of proviso (*b*) to section 23 of the Punjab Courts Act, 1884.

5. *Section 4.*—In revising this section we have had regard to the case reported at I. L. R. 13 Cal. 47.

6. *Section 6.*—We have modified this section in accordance with suggestions received from the North-Western and the Central Provinces.

7. *Section 7.*—We concur with Sir Meredyth Plowden in thinking that the Bill, as revised by us in accordance with his advice, renders it unnecessary to retain sub-section (2) of section 7 of the Bill as introduced; but we consider, with reference to certain remarks of the Bengal Government and its officers, that a clause in the sense of the judgment of Turner, C. J., at I. L. R. 7 Mad. 452, and another clause in the sense of the judgments reported at W. R. (1864) Mis. 41 and 12 W. R. 38 and 356, should be added to the section.

8. *Sections 8, 10, 12 and 13 and the second schedule (sections 8, 17, 19 and 20 and the second schedule of Bill as introduced).*—As some of the securities specified in section 3, clause (2), may not be technically *negotiable*, we have used, with respect to securities, the word "transfer" as well as the word "negotiate".

9. *Section 14 (section 21 of Bill as introduced).*—We are of opinion that a person desiring to obtain a certificate should present an application for it and should not be able to obtain it as an objector to the application of some other person.

10. *Sections 16 and 22 (sections 9 and 16 of Bill as introduced).*—We consider that a certificate should not afford indemnity to persons making payments in respect of debts or securities which are not specified in the certificate.

11. *Section 18.*—We think, with Sir Meredyth Plowden, that there should be added to the Bill a clause providing, as nearly as possible in the terms of section 234 of the Indian Succession Act, 1865, and section 50 of the Probate and Administration Act, 1881, for the revocation of certificates.

12. *Section 19 (section 13 of Bill as introduced).*—We have, on a suggestion from the Government Advocate of the Central Provinces, made it clear that the period of limitation for appeals under the proposed Act is to be that prescribed by the Indian Limitation Act, 1877, for appeals under the Code of Civil Procedure.

13. *Section 20 (section 14 of Bill as introduced).*—We have revised the expression of this clause for the purpose of avoiding certain difficulties which the expression of the clause in the Bill as introduced appeared to us to be likely to create.

14. *Section 24 (section 25 of Bill as introduced).*—It appears that certain grants of administration made by the Recorder of Rangoon, and possibly by the former Recorder of Maulmain, also require to be validated.

15. *Section 26 and the first schedule.*—We are of opinion that a clause on the lines of section 360 of the Code of Civil Procedure should be enacted for the purposes of the proposed Act and take the place of the sections which occur in some of the local Civil Courts Acts respecting the disposal by inferior Courts of proceedings under Act XXVII of 1860. In the first place, some of the local Acts contain no such sections, and those Acts would, with reference to the large increase in the number of applications for certificates which must result from the passing of the Bill, have in any case to be supplemented. In the second place, the concession to District Courts of a power of merely transferring proceedings to inferior Courts gives little or no relief to applicants for certificates, who often become compelled by the exercise of such a power to employ at least two pleaders, one for the District Court and another for the inferior Court. In the third place, the Courts which are ordinarily to grant or extend certificates should be more easily accessible than District Courts, and should be Courts to which resort is cheaper than to District Courts. In the fourth place, the inferior Courts of thirty years ago were very different from most of such Courts now. Lastly, most District Judges are so heavily worked that, apart from the other considerations which we have mentioned, it is very desirable in most parts of British India that the District Court should cease to be the only tribunal to which in practice applications for certificates must be made.

16. The Bill as introduced followed the arrangement of the Act of 1860. We agree with Sir Meredyth Plowden that the clauses of the Bill may be more conveniently arranged and we have arranged them accordingly.

17. Having regard to section 9 of the revised Bill, to sections 40 and 41 of the Probate and Administration Act, 1881, to Chapter XXXVI of the Code of Civil Procedure and to the balance of local opinion, we consider that section 11 of the Bill as introduced may be omitted. The corresponding sections of Act XXVII of 1860 seem never to have been anywhere used.

18. The publication ordered by the Council has been made as follows :—

In English.

Gazette.	*Date.*
Gazette of India	25th August, 1888.
Fort Saint George Gazette	11th September, 1888.
Bombay Government Gazette	30th September, 1888.
Calcutta Gazette	5th, 12th and 19th September, 1888.
North-Western Provinces and Oudh Government Gazette	1st September, 1888.
Punjab Government Gazette	30th August, 1888.
Central Provinces Gazette	8th September, 1888.
Burma Gazette	15th September, 1888.
Assam Gazette	15th September, 1888.
Coorg District Gazette	1st October, 1888.

In the Vernaculars.

Province.	*Language.*	*Date.*
Madras	Kanarese	30th October, 1888.
	Telugu	13th November, 1888.
	Tamil	20th November, 1888.
Bombay	Maráthi	11th and 18th October, 1888.
	Gujaráthi	11th and 18th October, 1888.
	Kanarese	11th and 18th October, 1888.
Bengal	Bengali	2nd, 9th and 16th October, 1888.
	Uriya	18th October, 1888.
	Hindi	13th November, 1888.
North-Western Provinces and Oudh	Urdu	29th September, 1888.
Punjab	Urdu	11th October, 1888.
Central Provinces	Hindi	17th October, 1888.
	Maráthi	24th October, 1888.
Burma	Burmese	27th October, 1888.
Assam	Bengali	20th October, 1888.
Coorg	Kanarese	1st December, 1888.

19. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

D. BARBOUR.
ANDREW R. SCOBLE.
PHIL. P. HUTCHINS.
G. H. P. EVANS.
SYUD AMEER HOSSEIN.
DOORGA CHURN LAW.

The 12th February, 1889.

No. II.

THE SUCCESSION CERTIFICATE BILL.

CONTENTS.

SECTIONS.

1. Title, commencement, extent and application.
2. Repeal.
3. Definitions.
4. Proof of representative title a condition precedent to recovery through the Courts of debts from debtors of deceased persons.
5. Court having jurisdiction to grant certificate.
6. Application for certificate.
7. Procedure on application.
8. Contents of certificate.
9. Requisition of security from grantee of certificate.
10. Extension of certificate.
11. Forms of certificate and extended certificate.
12. Amendment of certificate in respect of powers as to securities.
13. Amendment of Act VII, 1870.
14. Mode of collecting court-fees on certificates.
15. Local extent of certificate.
16. Effect of certificate.
17. Effect of certificate granted or extended by British representative in Foreign State.
18. Revocation of certificate.
19. Appeal.
20. Effect on certificate of previous certificate, probate or letters of administration.
21. Effect on certificate of subsequent probate or letters of administration.
22. Validation of certain payments made in good faith to holder of invalid certificate.
23. Prohibition of exercise of certain powers by curators.
24. Effect of certain probates and letters.
25. Effect of decisions under this Act, and liability of holder of certificate thereunder.
26. Investiture of inferior Courts with jurisdiction of District Court for purposes of this Act.
27. Surrender of superseded and invalid certificate.
28. Provisions with respect to certificates under Bombay Regulation VIII of 1827.

THE FIRST SCHEDULE.—ENACTMENTS REPEALED.

THE SECOND SCHEDULE.—FORMS OF CERTIFICATE AND EXTENDED CERTIFICATE.

The Succession Certificate Bill.

(*Sections 1-5.*)

No. II.

A Bill to facilitate the collection of debts on successions and afford protection to parties paying debts to the representatives of deceased persons.

WHEREAS it is expedient to facilitate the collection of debts on successions and afford protection to parties paying debts to the representatives of deceased persons; It is hereby enacted as follows:—

Title, commencement, extent and application.

1. (*1*) This Act may be called the Succession Certificate Act, 1889.

(*2*) It shall come into force on the first day of *May*, 1889; and

(*3*) It extends to the whole of British India (inclusive of Upper Burma *except the Shan States*);

(*4*) But a certificate shall not be granted thereunder with respect to any debt or security to which a right can be established by probate or letters of administration under the Indian Succession Act, 1865, or by probate of a will to which the Hindu Wills Act, 1870, applies or by letters of administration with a copy of such a will annexed.

of 1865. XI of 1870.

Repeal.

2. (*1*) The enactments specified in the first schedule are repealed to the extent mentioned in the third column thereof.

(*2*) But nothing in this Act shall affect any certificate granted before the commencement of this Act under Act XXVII of 1860 or any enactment repealed by that Act.

(*3*) Any enactment except *this Act and* section 152 of the Probate and Administration Act, 1881, or any document, referring to any enactment repealed by this Act shall, so far as may be, be construed to refer to this Act or to the corresponding portion thereof.

IV of 1881.

Definitions.

3. In this Act, unless there is something repugnant in the subject or context,—

(*1*) "District Court", *subject to the other provisions of this Act and to the provisions of proviso* (*b*) *to section 23 of the Punjab Courts Act, 1884, and of any other like enactment for the time being in force,* means a Court presided over by a District Judge: *and*

XVIII of 1884.

(*2*) "security" means—

(*a*) any promissory note, debenture, stock or other security of the Government of India;

(*b*) any bond, debenture or annuity charged by the Imperial Parliament on the revenues of India;

(*c*) any stock or debenture of, or share in, a company or other incorporated institution;

(*d*) any debenture or other security for money issued by, or on behalf of, a local authority;

(*e*) any other security which the Governor General in Council may, by notification in the Gazette of India, declare to be a security for the purposes of this Act.

Proof of representative title a condition precedent to recovery through the Courts of debts from debtors of deceased persons.

4. (*1*) *No Court shall—* [*I. L. R. 13 Cal. 47.*]

(*a*) *pass a decree against a debtor of a deceased person for payment of his debt to a person claiming to be entitled to the effects of the deceased person or to any part thereof, or*

(*b*) *proceed, upon an application of a person claiming to be so entitled, to execute against such a debtor a decree or order for the payment of his debt,*

except on the production, by the person so claiming, of—

(*i*) *a probate or letters of administration evidencing the grant to him of administration to the estate of the deceased, or*

(*ii*) *a certificate granted under section 36 or section 37 of the Administrator General's Act, 1874, and having the debt mentioned therein, or* II of 1874.

(*iii*) *a certificate granted under this Act and having the debt specified therein, or*

(*iv*) *a certificate granted under Act XXVII of 1860 or an enactment repealed by that Act, or*

(*v*) *a certificate granted under the Regulation of the Bombay Code No. VIII of 1827 and, if granted after the commencement of this Act, having the debt specified therein.*

(*2*) The word "debt" in sub-section (*1*) includes any debt except rent, revenue or profits payable in respect of land used for agricultural purposes.

Court having jurisdiction to grant certificate.

5. The District Court within the jurisdiction of which the deceased ordinarily resided at the time of his death, or if at that time he had no fixed place of residence then within the jurisdiction of which any part of the property of the deceased may be found, may grant a certificate under this Act.

The Succession Certificate Bill.

(*Sections 6-11.*)

Application for certificate.

6. (*1*) Application for such a certificate must be made to the District Court by a petition signed and verified by or on behalf of the applicant in the manner prescribed by the Code of Civil Procedure for the signing and verification of a plaint by or on behalf of a plaintiff, and setting forth the following particulars, namely:—

XIV of 1882.

(*a*) the time of the death of the deceased;

(*b*) *the ordinary residence of the deceased at the time of his death and, if such residence was not within the local limits of the jurisdiction of the Court to which the application is made, then the property of the deceased within those limits;*

(*c*) the family *or* other *near* relatives of the deceased and their respective residences;

(*d*) the right in which the petitioner claims;

(*e*) the absence of any impediment under section 1, sub-section (*4*), *or under any other provision of this Act or any other enactment*, to the grant of the certificate *or to the validity thereof if it were granted*; and

(*f*) the debts and securities in respect of which the certificate is applied for.

(*2*) If the petition contains any averment which the person verifying it knows or believes to be false, *or does not believe to be true*, that person shall be subject to punishment according to the provisions of the law for the time being in force for the punishment of giving or fabricating false evidence.

Procedure on application.

7. (*1*) If the District Court is satisfied that there is ground for entertaining the application, it shall fix a day for the hearing thereof and cause notice of the application and of the day fixed for the hearing—

(*a*) to be served on any person to whom, in the opinion of the Court, special notice of the application should be given, and

(*b*) to be posted on some conspicuous part of the court-house and published in such other manner, if any, as the Court, subject to any rules made by the High Court in this behalf, thinks fit,

and upon the day fixed, or as soon thereafter as may be *practicable*, shall proceed to *decide in a summary manner* the right to the certificate.

[*Act XV, 1850, s. 28.*]

(*2*) *When the Court decides the right thereto to belong to the applicant, it shall make an order for the grant of the certificate to him.*

[*I. L. R. 7 Mad. 452.*]

(*3*) *If the Court cannot decide the right to the certificate without determining questions of law or fact which seem to it to be too intricate and difficult for determination in a summary proceeding, it may nevertheless grant a certificate to the applicant if he appears to be the person having primâ facie the best title thereto.*

[*W. R. (1864) Mis. 41, and 12 W. R. 38 and 355.*]

(*4*) *When there are more applicants than one for a certificate and it appears to the Court that more than one of such applicants are interested in the estate of the deceased, the Court may, in deciding to whom the certificate is to be granted, have regard to the extent of interest, and the fitness in other respects, of the applicants.*

Contents of certificate.

8. When the District Court grants a certificate, it shall therein specify the debts and securities set forth in the application for the certificate and may thereby empower the person to whom the certificate is granted—

(*a*) *to receive interest or dividends on, or*

(*b*) *to negotiate or transfer, or*

(*c*) *both to receive interest or dividends on, and to negotiate or transfer,*

the securities or any of them.

Requisition of *security* from grantee of certificate.

9. (*1*) The District Court *shall in any case in which it proposes to proceed under section 7, sub-section (3) or sub-section (4), and may in any other case*, require, as a condition precedent to the granting of a certificate, that the person to whom it proposes to make the grant shall give to the Judge of the Court, to enure for the benefit of the Judge for the time being, *a bond* with one or more surety or sureties, *or other sufficient security*, for rendering an account of debts and securities received by him and for indemnity of persons who may be entitled to the whole or any part of those debts and securities.

(*2*) The Court may, on application made by petition and on cause shown to its satisfaction, and upon such terms as to security, or providing that the money received be paid into Court, or otherwise as the Court thinks fit, assign the bond *or other security* to some proper person, and that person shall thereupon be entitled to sue *thereon* in his own name as if it had been originally given to him instead of to the Judge of the Court, and to recover, as trustee for all persons interested, such amount as may be recoverable thereunder.

Extension of certificate.

10. (*1*) A District Court may from time to time, on the application of the holder of a certificate under this Act, extend the certificate to any debt or security not originally specified therein, and every such extension shall have the same effect as if the debt or security to which the certificate is extended had been originally specified therein.

(*2*) Upon the extension of a certificate, powers with respect to the receiving of interest or dividends on, or the negotiation *or transfer* of, any security to which the certificate has been extended may be conferred, *and a bond or further bond or other security* for the purposes mentioned in *the last foregoing* section may be required, in the same manner as upon the original grant of a certificate.

Forms of certificate and extended certificate.

11. Certificates shall be granted and extensions of certificates shall be made, as nearly as circumstances admit, in the forms set forth in the second schedule.

The Succession Certificate Bill.

(Sections 12-14.)

Amendment of certificate in respect of powers as to securities.

12. Where a District Court has not conferred on the holder of a certificate any power with respect to a security specified in the certificate, or has only empowered him to receive interest or dividends on, *or to negotiate or transfer*, the security, the Court may, on application made by petition and on cause shown to its satisfaction, amend the certificate by conferring *any* of the powers mentioned in section 8, or by substituting *any one for any other of those powers.*

VII of 1870.

Amendment of Act VII, 1870.

13. (*1*) For *articles* 11 and 12 of the *first* schedule to the Court-fees Act, 1870, the following shall be substituted, namely :—

Number.		Proper fee.
" 11. Probate of a will or letters of administration with or without will annexed.	If the amount or value of the property in respect of which the grant of probate or letters is made exceeds one thousand rupees.	Two per centum on such amount or value : provided that when, after *the grant of a* certificate under the Succession Certificate Act, 1889, or any enactment repealed by that Act, *or under the Regulation of the Bombay Code No. VIII of 1827,* in respect of any property included in an estate, a grant of probate or letters of administration is made in respect of the same estate, the fee payable in respect of the latter grant shall be reduced by the amount of the fee paid in respect of the former grant.
"12. Certificate under the Succession Certificate Act, 1889.	In any case.	Two per centum on the amount or value of any debt or security specified in the certificate under section 8 of the Act, and three per centum on the amount or value of any debt or security to which the certificate is extended under section *10* of the Act. NOTE.—(*1*) The amount of a debt is its amount, including interest, on the day on which the inclusion of the debt in the certificate is applied for, so far as such amount can be ascertained. (*2*) Whether or not any power with respect to a security specified in a certificate has been conferred under the Act, and, where such a power has been so conferred, whether the power is for the receiving of interest or dividends on, or for the negotiation *or transfer* of, the security, *or for both purposes*, the value of the security is its market-value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.
12A. Certificate under the Regulation of the Bombay Code No. VIII of 1827.		*(1) As regards debts and securities, the same fee as would be payable in respect of a certificate under the Succession Certificate Act, 1889, or in respect of an extension of such a certificate, as the case may be, and* *(2) as regards other property in respect of which the certificate is granted, two per centum on so much of the amount or value of such property as exceeds one thousand rupees."*

(*2*) *In the Court-fees Act, 1870, section 19, clause viii, for the words and figures "and certificate mentioned in the First Schedule to this Act annexed, No. 12," the words and figures "and, save as regards debts and securities, a certificate under Bombay Regulation VIII of 1827" shall be substituted.* VII of 1870.

Mode of collecting court-fees on certificates.

14. (*1*) Every application for a certificate or for the extension of a certificate must be accompanied by a deposit of a sum equal to the fee payable under the first schedule to the Court-fees Act, 1870, in respect of the certificate or extension applied for. VII of 1870.

The Succession Certificate Bill.

(Sections 15-23.)

(2) If the application is allowed, the sum deposited by the applicant shall be expended, under the direction of the Court, in the purchase of the stamp to be used for denoting the fee payable as aforesaid.

(3) Any sum received under sub-section (1) and not expended under sub-section (2) shall be refunded to the person who deposited it.

Local extent of certificate.

15. A certificate under this Act shall have effect throughout the whole of British India.

Effect of certificate.

16. Subject to the provisions of this Act, the certificate of the District Court shall, with respect to the debts and securities specified therein, be conclusive *as against the persons owing such debts or liable on such securities*, and shall, notwithstanding any contravention of section 1, sub-section (4), or other defect, afford full indemnity to all *such persons as regards all payments made, or dealings had, in good faith in respect of such debts or securities to or with the person to whom the certificate was granted.*

Effect of certificate granted or extended by British representative in Foreign State.

17. Where a certificate in the form, as nearly as circumstances admit, of the second schedule has been granted to a resident within a Foreign State by the British representative accredited to the State, or where a certificate so granted has been extended in such form by such representative, the certificate shall, when stamped in accordance with the provisions of the Court-fees Act, 1870, with respect to certificates under this Act, have the same effect in British India as a certificate granted or extended under this Act. VII of 1870.

Revocation of certificate.

18. *A certificate granted under this Act may be revoked for any of the following causes, namely:—*

(a) *that the proceedings to obtain the certificate were defective in substance;*

(b) *that the certificate was obtained fraudulently by the making of a false suggestion, or by the concealment from the Court of something material to the case;*

(c) *that the certificate was obtained by means of an untrue allegation of a fact essential in point of law to justify the grant thereof, though such allegation was made in ignorance or inadvertently;*

(d) *that the certificate has become useless and inoperative through circumstances;*

(e) *that a decree or order made by a competent Court in a suit or other proceeding with respect to effects comprising debts or securities specified in the certificate renders it proper that the certificate should be revoked.*

Appeal.

19. (1) *Subject to the other provisions of this Act, an* appeal shall lie to the High Court from an order of a District Court granting, refusing or revoking a certificate under this Act, and the High Court may, if it thinks fit, by its order on the appeal, declare the person to whom the certificate should be granted and direct the District Court, on application being made therefor, to grant it accordingly, in supersession of the certificate, if any, already granted.

(2) *An appeal under sub-section (1) must be preferred within the time allowed for an appeal under the Code of Civil Procedure.* XIV of 1882.

(3) Subject to the provisions of sub-section (1) and of Chapters XLVI and XLVII of the Code of Civil Procedure as applied by section 647 of that Code, an order of a District Court under this Act shall be final.

Effect on certificate of previous certificate, probate or letters of administration.

20. Save as provided by this Act, a certificate *granted* thereunder in respect of *any of the effects of a deceased person* shall be invalid if *there has been a previous grant of* such a certificate *or* of probate or letters of administration in respect of the estate *of the deceased person and if such previous grant is in force.*

Effect on certificate of subsequent probate or letters of administration.

21. (1) A grant of probate or letters of administration under the Probate and Administration Act, 1881, in respect of an estate shall be deemed to supersede any certificate previously granted under this Act in respect of any debts or securities included in the estate. V of 1881.

(2) When at the time of the grant of the probate or letters any suit or other proceeding instituted by the holder of the certificate regarding any such debt or security is pending, the person to whom the grant is made shall, on applying to the Court in which the suit or proceeding is pending, be entitled to take the place of the holder of the certificate in the suit or proceeding.

Validation of certain payments made in good faith to holder of invalid certificate.

22. Where a certificate under this Act has been superseded or is invalid by reason of the *certificate having been revoked under section 18, or by reason of the* grant of a certificate to a person named in an *appellate* order under section *19*, or by reason of a certificate having been previously granted, or by reason of a grant of probate or letters of administration, *or for any other cause*, all payments made, *or* dealings had, *as regards debts and securities specified in the superseded or invalid certificate, to or with* the holder of *that* certificate in ignorance of its supersession or invalidity shall be held good against claims under any other certificate or under the probate or letters of administration.

Prohibition of exercise of certain powers by curators.

23. (1) Where a certificate has been granted under this Act or *Act XXVII of 1860*, or a grant of probate or letters of administration has been made, a curator appointed under Act XIX of 1841 shall not exercise any authority lawfully belonging to the holder of the certificate or to the executor or administrator:

(2) But persons who have paid debts or rents to a curator authorized by a Court to

The Succession Certificate Bill.

(Sections 24-28.)

receive them shall be indemnified, and the curator shall be responsible for the payment thereof to the person who has obtained the certificate, probate or letters of administration, as the case may be.

Effect of certain probates and letters.

24. Any probate or letters of administration granted before the first day of April, 1881, by any Supreme or High Court of Judicature, *or by the Court of a Recorder in Burma,* in any case in which the deceased person was not a British subject within the meaning of *that expression as used in the charters of the Supreme Courts of Judicature,* and *in which* any assets belonging to him were at the time of his death within the local limits of the jurisdiction of the Court shall, for the purpose of the recovery of debts, the protection of persons paying debts, and the negotiation *or transfer* of securities included in the estate of the deceased, be deemed to have and to have had the effect which a grant of probate or letters of administration has under the Indian Succession Act, 1865: X of 1865.

Provided that nothing in this section shall be construed to validate any disposal of property by an executor or administrator which has before the commencement of this Act been declared by any competent Court to be invalid.

L. R. 12 I. A. 23.]

Effect of decisions under this Act, and liability of holder of certificate thereunder.

25. No decision under this Act upon any question of right between any parties shall be held to bar the trial of the same question in any suit or in any other proceeding between the same parties, and nothing in this Act shall be construed to affect the liability of any person who may receive the whole or any part of any debt or security, *or any interest or dividend on any security,* to account therefor to the person lawfully entitled thereto.

[Act XIV, 1882, s. 360.]

Investiture of inferior Courts with jurisdiction of District Court for purposes of this Act.

26. *(1) The Local Government may, by notification in the official Gazette, invest any Court inferior in grade to a District Court with the functions of a District Court under this Act, and may cancel or vary any such notification.*

(2) Any inferior Court so invested shall, within the local limits of its jurisdiction, have concurrent jurisdiction with the District Court in the exercise of all the powers conferred by this Act upon the District Court, and the provisions of this Act relating to the District Court shall apply to such an inferior Court as if it were a District Court:

Provided that an appeal from any such order of an inferior Court as is mentioned in sub-section (1) of section 19 shall lie to the District Court, and not to the High Court, and that the District Court may, if it thinks fit, by its order on the appeal, make any such declaration and direction as that sub-section authorises the High Court to make by its order on an appeal from an order of a District Court.

(3) An order of a District Court on an appeal from an order of an inferior Court under the last foregoing sub-section shall, subject to the provisions of Chapters XLVI and XLVII of the Code of Civil Procedure as applied by section 647 of that Code, be final. XIV of 1882.

(4) The District Court may withdraw any proceedings under this Act from an inferior Court and may either itself dispose of them or transfer them to another such Court established within the local limits of the jurisdiction of the District Court and having authority to dispose of the proceedings.

(5) A notification under sub-section (1) may specify any inferior Court specially or any class of such Courts in any local area.

(6) Any Civil Court which for any of the purposes of any enactment is subordinate to, or subject to the control of, a District Court shall for the purposes of this section be deemed to be a Court inferior in grade to a District Court.

[Act XVII, 1870, ss. 26 and 33.]

Surrender of superseded and invalid certificates.

27. *(1) When a certificate under this Act has been superseded or is invalid from any of the causes mentioned in section 22, the holder thereof shall, on the requisition of the Court which granted it, deliver it up to that Court.*

(2) If he wilfully and without reasonable cause omits so to deliver it up, he shall be punished with fine which may extend to one thousand rupees, or with imprisonment for a term which may extend to three months, or with both.

Provisions with respect to certificates under Bombay Regulation VIII of 1827.

28. *Notwithstanding anything in the Regulation of the Bombay Code No. VIII of 1827, the provisions of section 3, section 6, sub-section (1), clause (f), and sections 8, 9, 10, 11, 12, 14, 16, 18, 19, 25, 26 and 27 of this Act with respect to certificates under this Act and applications therefor, and of section 98 of the Probate and Administration Act, 1881, with respect to the exhibition of inventories and accounts by executors and administrators, shall, so far as they can be made applicable, apply, respectively, to certificates granted under that Regulation, and applications made for certificates thereunder, after the commencement of this Act, and to the exhibition of inventories and accounts by the holders of such certificates so granted.*

The Succession Certificate Bill.

(The First Schedule.—Enactments repealed.) (The Second Schedule.—Forms of certificate and extended certificate.)

THE FIRST SCHEDULE.

ENACTMENTS REPEALED.

(*See section 2.*)

Number and year.	Subject or title.	Extent of repeal.
Acts of the Governor General in Council.		
XXVII of 1860.	Collection of debts on successions.	So much as has not been repealed.
XIV of 1869.	*Bombay Civil Courts Act, 1869.*	*In section 16, from and inclusive of the words and figures "Bombay Regulation VIII of 1827" down to and inclusive of the words "representatives of deceased persons) and"*
XV of 1874	Laws Local Extent Act, 1874.	So much as relates to Act XXVII of 1860.
XIII of 1879.	*Oudh Civil Courts Act, 1879.*	*Section 25, clause (3), relating to applications for certificates under Act XXVII of 1860.*
V of 1881	Probate and Administration Act, 1881.	Sections 151 and 153.
XVIII of 1884.	*Punjab Courts Act, 1884.*	*Section 29, sub-section (1), clause (a).*
XII of 1887.	*Bengal, North-Western Provinces and Assam Civil Courts Act, 1887.*	*Section 23, sub-section (2), clause (c).*
Act of the Lieutenant-Governor of Bengal in Council.		
VII of 1880	Public Demands' Recovery Act, 1880.	In section 7, clause (3), the words "and the note to paragraph 12 of Schedule I."

THE SECOND SCHEDULE.

FORMS OF CERTIFICATE AND EXTENDED CERTIFICATE.

(*See section 11.*)

In the Court of

To *A. B.*

Whereas you applied on the day of for a certificate under the Succession Certificate Act, 1889, in respect of the following debts and securities, namely :—

Debts.

Serial number.	Name of debtor.	Amount of debt, including interest, on date of application for certificate.	Description and date of instrument, if any, by which the debt is secured.

Securities.

Serial number.	Description.			Market-value of security on date of application for certificate.
	Distinguishing number or letter of security.	Name, title or class of security.	Amount or par value of security.	

This certificate is accordingly granted to you and empowers you to collect those debts [*and*] [*to receive*] [*interest*] [*dividends*] [*on*] [*to negotiate*] [*to transfer*] [*those securities*].

Dated this day of

District Judge.

In the Court of

On the application of *A. B.* made to me on the day of , I hereby extend this

The Succession Certificate Bill.

(The Second Schedule.—Forms of certificate and extended certificate.)

certificate to the following debts and securities namely:—

Debts.

Serial number.	Name of debtor.	Amount of debt, including interest, on date of application for extension.	Description and date of instrument, if any, by which the debt is secured.

Securities.

Serial number.	Description.			Market-value of security on date of application for extension.
	Distinguishing number or letter of security.	Name, title or class of security.	Amount or par value of security.	

This extension empowers *A. B.* to collect those debts [*and*] [*to receive*] [*interest*] [*dividends*] [*on*] [*to negotiate*] [*to transfer*] [*those securities*].

Dated this day of

District Judge.

S. HARVEY JAMES,

Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 16, 1889.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Debates of the Legislative Council of His Excellency the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 8th February, 1889.

PRESENT:

His Excellency the Viceroy and Governor General of India, G.C.M.G., G.M.S.I., G M.I.E., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I., C.I.E.
The Hon'ble Lieutenant-General G. T. Chesney, C.B , C.S.I., C.I.E., R.E.
The Hon'ble A. R. Scoble, Q C., C.S I.
The Hon'ble Sir C. A. Elliott, K.C.S.I.
The Hon'ble P. P. Hutchins, C.S.I.
The Hon'ble Sir D. M. Barbour, K.C.S.I.
The Hon'ble J. W. Quinton, C.S.I.
The Hon'ble R. Steel.
The Hon'ble Sir Dinshaw Manockjee Petit, Kt.
The Hon'ble F. M. Halliday.
The Hon'ble Sir Pasupati Ananda Gajapati Razu, K.C.I.E., Mahárájá of Vizianagram.
The Hon'ble Syud Ameer Hossein, C.I.E.
The Hon'ble Rájá Durga Charn Laha, C.I.E.
The Hon'ble Maung Ôn, C.I.E., A.T.M.

MERCHANDISE MARKS BILL.

The Hon'ble MR. SCOBLE presented the Report of the Select Committee on the Bill to amend the Law relating to Fraudulent Marks on Merchandise.

MADRAS CORONER'S BILL.

The Hon'ble MR. HUTCHINS presented the Report of the Select Committee on the Bill to abolish the Office of Coroner of Madras.

BURMA VILLAGE BILL.

The Hon'ble MR. HUTCHINS also presented the Report of the Select Committee on the Bill to provide for the Establishment of a Village-system and amend the Law relating to Rural Police in Lower Burma.

PORTS BILL.

The Hon'ble SIR DAVID BARBOUR moved that the Bill to consolidate and amend the law relating to Ports and Port-charges be referred to a Select Committee consisting of the Hon'ble Mr. Scoble, the Hon'ble Mr. Quinton, the Hon'ble Mr. Steel, the Hon'ble Sir Dinshaw Manockjee Petit, the Hon'ble Mr. Halliday and the Mover, with instructions to report within four weeks. He said:—"When I had the honour of introducing this Bill at the last meeting of Council, the Hon'ble Mr. Steel urged that port-dues should be devoted to the specific purpose of providing facilities for trade and should not be merged in the general revenues. I said at the time that I entirely agreed with him on this point, and that to the best of my knowledge and belief port-dues actually were disposed of in the way he suggested, and not in any other way.

"It will be convenient if I now explain the provision made in the present Bill for ensuring that port-dues shall be expended in a proper manner and for proper purposes.

"Under section 35, sub-section (*1*), of the Bill the Local Government is required to appoint some officer or body of persons at every port to receive the fees and dues, and, subject to the control of the Local Government, to expend them on the objects authorised by the Bill. A list of these objects is given in sub-section (*5*) of the same section, and it seems to me that the list of objects there given is a very proper and reasonable list; but I shall be prepared to consider any suggestions which my hon'ble friend may make for its amendment. Not merely must the port-dues and fees be expended on legitimate purposes only, but the accounts both of the receipts and expenditure must, according to the provisions of the Bill, be published every year in the Gazette.

"So far I think no fault can be found with the proposed legislation, which proceeds substantially on the lines of the existing law. If there are any evils which require a remedy, such evils do not arise from any error or omission of the legislature, which seems to me to have made reasonable provision for the needs of the case, but must be due to defects in the method of administering the law. Now, the Hon'ble Mr. Steel called attention to the case of the minor ports on the Madras coast, and I understand from his remarks that he had doubts whether the port-dues raised in those ports were spent on legitimate objects. I believe I am right in saying that my hon'ble friend has no personal knowledge of the condition of those ports, or of the manner in which the port-dues are spent, and I must admit that I am in the same position, having only this advantage that I have access to the public documents and accounts connected with the port funds. But I have looked through the papers which are available in Calcutta, and I can find no evidence that the port-dues of the minor ports on the Madras coast have been spent otherwise than for legitimate purposes sanctioned by the law. There are no doubt difficulties connected with the levy of port-dues on coasting and other steamers at these minor ports, and also in connection with the distribution of the dues among the different ports of the same group, and these difficulties have formed the subject of much discussion and correspondence; but all the evidence that I have been able to obtain shows that port-dues have never been diverted from the purposes to which they may legitimately be applied in accordance with the law.

"It is true, as my hon'ble friend remarked, that the tonnage of vessels calling at these ports has largely increased in recent years, but the group rate of port-dues was reduced in 1885 from 4½ annas a ton to 3 annas a ton, or by 33 per cent., and I find that in recent years the total expenditure has rather exceeded the receipts than fallen short of them. The schedule of port-dues for the Madras ports is now under the consideration of the Madras Government, and, before it is finally embodied in the Bill, my hon'ble friend will have every opportunity as a member of the Select Committee on the Bill to propose any modifications or additions which he may consider necessary.

"As the draft Bill is chiefly a consolidating Bill, and as it has already been considered by the maritime Governments and their advisers, official and non-

official, I think the Select Committee may reasonably be requested to report within four weeks."

The Hon'ble MR. STEEL said :—"I have heard with satisfaction from the speech of my hon'ble friend that the Government recognises the principle that port-dues should be applied to the specific purpose of providing local facilities for trade, and that the Bill now before us contains provisions which are designed to enforce that condition. The hon'ble member has promised to supply the Select Committee with full information, and in doing so he has complied with the request which I made at the last meeting of the Council. I am bound to say that the information supplied to me by parties engaged in the coasting trade is not borne out by the statement which has been made to us at present. There must be some mistake or misunderstanding somewhere, but the Select Committee will by examination of the papers supplied to them be able to elucidate the facts; and, as we have all one common object in view, I have no doubt that the recommendations of the Select Committee will command public approval."

The Hon'ble MR. HUTCHINS said :—"As the observations made by the Hon'ble Mr. Steel appear to refer chiefly to the Madras Presidency, I should like to say a few words of explanation. The hon'ble member seemed to think that some portion of the dues levied at the Madras ports was diverted to purposes unconnected with the ports. I can assure the Council that this is not so. The present law states with distinctness the purposes to which alone port funds can be appropriated, and all proposals to expend such funds must necessarily be scrutinised with regard to the definition of those purposes. There was, however, under an old Act—passed I think about 1864—a general port fund, and, owing to some misapprehension on the part of the late Port-officer, this general fund was kept up after that enactment had been repealed. It was hardly more than a technical error, as all that was necessary to preserve the common fund under Act XII of 1875 was a notification which at that time the Government would certainly have been ready to grant. It is possible that some moneys, certainly no considerable sum, which should have gone to the credit of particular ports have in consequence of this error been diverted to other ports or stand to the credit of the general fund. The mistake was discovered about eighteen months ago, and the Government thereupon ordered the accounts for a large number of years—I think it was eight years—to be re-written on the proper legal basis. Again, it was explained by Sir David Barbour last week that the Madras ports are divided into groups for the purpose of levying fees. The fee is levied at the first port of the group touched at and clears all ports in the same group for a certain number of days. This arrangement naturally gives an advantage to the extreme ports of a group, but in the new accounts this also has been set right, and all the fees levied in a group distributed according to the tonnage entering each port. As to the very small ports referred to by the hon'ble member, these are only kept up for small native craft, and I can hardly imagine that they ever see such a thing as a steamer. Certainly no steamer would visit them which had not visited and paid fees at some larger port in the same group. The earnings of these ports are infinitesimal, but, such as they are, they are all spent on the ports themselves and on no other purpose than those enumerated in the Act. I understand the hon'ble member to be under the impression that the port of Madras may be unduly favoured at the expense of the outports. This is certainly not the case. I am not sure that the new accounts have yet been published or even finally adjusted, but I know the results brought out a much larger balance to the credit of Madras than appeared before."

The Motion was put and agreed to.

The Council adjourned to Friday, the 15th February, 1889.

S. HARVEY JAMES,
Secretary to the Government of India,
Legislative Department.

FORT WILLIAM;
The 12th February, 1889.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 15th February, 1889.

PRESENT:

His Excellency the Viceroy and Governor General of India, G.C.M.G., G.M.S.I., G.M.I.E., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I., C.I.E.
His Excellency the Commander-in-Chief, Bart., V.C., G.C.B., G.C.I.E., R.A.
The Hon'ble Lieutenant-General G. T. Chesney, C.B., C.S.I., C.I.E., R.E.
The Hon'ble A. R. Scoble, Q.C., C.S.I.
The Hon'ble Sir C. A. Elliott, K.C.S.I.
The Hon'ble P. P. Hutchins, C.S.I.
The Hon'ble Sir D. M. Barbour, K.C.S.I.
The Hon'ble J. W. Quinton, C.S.I.
The Hon'ble R. Steel.
The Hon'ble Sir Dinshaw Manockjee Petit, Kt.
The Hon'ble F. M. Halliday.
The Hon'ble Sir Pasupati Ananda Gajapati Razu, K.C.I.E., Mahárájá of Vizianagram.
The Hon'ble Syud Ameer Hossein, C.I.E.
The Hon'ble Rájá Durga Charn Laha, C.I.E.
The Hon'ble G. H. P. Evans.
The Hon'ble Maung On, C.I.E., A.T.M.

MEASURES OF LENGTH BILL.

The Hon'ble MR. SCOBLE moved that the Report of the Select Committee on the Bill to declare the imperial standard yard for the United Kingdom to be the legal standard measure of length in British India be taken into consideration. He said :—

"This Bill has undergone very little modification at the hands of the Select Committee, the most important alteration being that the date of its coming into force is left to be fixed by the Governor General in Council, in consequence of the standards, ordered from England, not having yet arrived. When received, a copy of the standard will be kept in Calcutta, and measures certified, under the authority of the Governor General in Council or of a Local Government, to correspond to the lengths marked thereon, will as soon as possible be available for use throughout British India.

"As this Bill is confessedly ancillary to the Bill now before the Council to amend the law relating to fraudulent marks on merchandise, the Select Committee did not consider it desirable to extend its scope to measures of land. So far as it carries out the limited purpose which it is intended to serve, it has met with general acceptance."

The Motion was put and agreed to.

The Hon'ble MR. SCOBLE also moved that the Bill, as amended, be passed.

The Motion was put and agreed to.

PROBATE AND ADMINISTRATION BILL.

The Hon'ble Mr. SCOBLE also presented the Report of the Select Committee on the Bill to amend the Indian Succession Act, 1865, the Probate and

Administration Act, 1881, and the Court-fees Act, 1870, and to make provision with respect to certain other matters. He said:—

"As the matters with which this Bill deals are of a somewhat technical character, I will, with Your Excellency's permission, briefly state the effect of the amendments which have been introduced by the Select Committee.

"The primary object of the Bill is to give native executors and administrators in India the same power of dealing with a deceased person's estate as executors and administrators have in England. 'It is a general rule of law and equity,' says Sir E. Vaughan Williams, in the book which is the standard authority on the subject, 'that an executor or administrator has an absolute power of disposal over the whole personal effects of his testator or intestate;' and it is manifestly convenient that it should be so. An executor or administrator, in most cases, must sell in order to perform his duty in paying debts and other charges; and no one would deal with him if liable afterwards to have the transaction questioned.

"In India, however, it was thought desirable that the consent of the Court which granted the probate or letters of administration should be obtained before the property of the deceased could be disposed of. When introducing this Bill in August last I pointed out the illusory character of this supposed safeguard, and that it tended rather to promote litigation than to afford effectual protection to those beneficially interested in the estate. The Judges of the High Courts at Madras, Bombay and Allahabad, and of the Chief Court of the Punjab, approve of the proposed legislation; but the Judges of the High Court at Calcutta, while willing to give the executor or administrator full power to alienate moveable property generally, consider that the law as it at present stands, so far as it relates to the disposal of immoveable property, should remain unchanged, and that 'Government promissory notes, shares in public companies, &c., which are of the nature of permanent investments' should stand on the same footing as immoveable property.

"The Select Committee were unable to accept this view. Government promissory notes are probably more easily disposed of than any other form of moveable property, and by selling them an executor or administrator can readily put himself in funds to meet the necessary expenses of his position; while it is often desirable that an executor or administrator should free the estate, without loss of time, of the liability attaching to the holding of shares in public companies, or should be able to take advantage of a favourable opportunity of realising them. As regards the disposal of immoveable property, the power of an executor is left subject to any restriction imposed on him by the will, unless he is relieved from that restriction by an order of the Court; and an administrator may not, without the previous permission of the Court, mortgage, charge or transfer by sale, gift, exchange or otherwise any immoveable property vested in him or lease any such property for a term exceeding five years. It appeared to the Select Committee that these provisions give all requisite security against waste.

"But while thus leaving executors and administrators a freer hand in these respects, the Bill renders more strict the provisions of the law with regard to the filing of inventories and accounts, and materially strengthens the power of the Court to deal with neglect or failure to furnish them, and to punish fraud or falsehood in regard to them. Other sections provide that, when a grant of probate or letters of administration is revoked or annulled, the probate or letters shall at once be delivered up to the Court which made the grant, so as to prevent any improper use being made of them thereafter.

"In introducing the Bill I referred to the doubt which existed as to the stamp to which an administration-bond is liable. That doubt has since been converted into a certainty by a decision of the High Court at Allahabad, which has held that such instruments must, as the law stands, be stamped under the Stamp Act and also under the Court-fees Act. This is obviously unfair, and the Select Committee recommends that in future they shall be chargeable with duty under the Stamp Act only.

"There is one other matter in the amended Bill to which I think it necessary to draw attention. It was brought to my notice by the Administrator

General of Madras that section 283 of the Succession Act, which provides that, 'if the domicile of the deceased was not in British India, the application of his moveable property to the payment of his debts is to be regulated by the law of the country in which he was domiciled,' was not only bad law, but very burdensome when applied to the small estates left by Europeans who may die in this country, the whole or great part of the assets being exhausted in the enquiry as to domicile rendered necessary by this section. The rule is based on a decision of Sir John Romilly, when Master of the Rolls in 1854, which has not been followed by later authorities. In the recent case of *In re Klæbe* (L. R. 28 Ch. D. 175) Mr. Justice Pearson expressly dissented from it, and quoted with approval as the true rule, that laid down by Mr. Westlake in his work on Private International Law:—'Every administrator must apply the assets reduced into possession under his grant in paying all the debts of the deceased, whether contracted in the jurisdiction from which the grant issued or out of it, and whether owing to creditors domiciled or resident in that jurisdiction or out of it, in that order of priority which, according to the nature of the debts or of the assets, is prescribed by the laws of the jurisdiction from which the grant issued.' In other words, Indian assets must be distributed according to the law of India. This is the rule of common sense, and the Select Committee has adopted it in section 9 of the amended Bill."

SUCCESSION CERTIFICATE BILL.

The Hon'ble SIR DAVID BARBOUR presented the Report of the Select Committee on the Bill to facilitate the collection of debts on successions and afford protection to parties paying debts to the representatives of deceased persons.

LOWER BURMA COURTS BILL.

The Hon'ble MR. SCOBLE moved that the Hon'ble Mr. Hutchins, the Hon'ble Mr. Quinton and the Hon'ble Maung Ôn be added to the Select Committee on the Bill to consolidate and amend the law relating to Courts in Lower Burma. He said:—

"Under ordinary circumstances I should make this Motion as a matter of routine; but, the circumstances being special, I think it desirable to explain to the Council the course which, with Your Excellency's permission, I propose to take in regard to this Bill.

"It was introduced by me on the 11th of February, 1887, and referred to a Select Committee consisting of the Hon'ble Messrs. Peile and Whiteside and myself on the 24th of the same month. That Committee never met, and I am the only member of it now remaining in Council. The Bill can therefore be taken in hand by the Committee which I now propose, unfettered by any action on the part of their predecessors.

"The enquiries which have been made during the period which has elapsed since the introduction of the Bill have satisfied me that in its present shape it is not adapted to the requirements of Lower Burma and that the establishment of a Chief Court in that province would be premature. The litigation is not sufficient in volume or in importance to call for such a tribunal; and it will be early enough to consider its necessity when the judicial organization of Upper and Lower Burma has been placed on the same footing, and there is sufficient business to occupy the time of a Court of four Judges. Meanwhile the existing establishment appears to be more than ample, and, with certain improvements of distribution and procedure, quite competent to carry on the administration of civil and criminal justice to the satisfaction of the public.

"The proposals which I shall submit to the Committee have the approval of the Chief Commissioner of Burma and of other officers of experience in that province. They are also, I think, in accordance with what I found to be the prevailing opinion in Rangoon, the town which is principally affected by them. If accepted by the Select Committee, they will involve a considerable departure from the lines of the Bill as originally introduced, and a return to those of the Act of 1875, with such modifications and additions as the experience of four-

teen years' working has been able to suggest. In framing these proposals I have been guided by a desire to make the administration of justice simple and efficient, by remedying ascertained defects rather than by establishing a new system in excess of existing requirements, and thus entailing upon the province great expense without corresponding advantage. I hope soon to be able to lay the amended Bill before the Council, so that it may be published and submitted to general criticism without delay."

The Motion was put and agreed to.

NORTH-WESTERN PROVINCES AND OUDH KANUNGOS AND PATWARIS BILL.

The Hon'ble MR. QUINTON moved for leave to introduce a Bill to authorise the imposition of a patwari-rate in the North-Western Provinces and Oudh, and make certain provisions respecting Kanungos and patwaris in those Provinces. He said :—

"My hon'ble friend the Finance Member will doubtless, when the proper occasion arrives, explain to the Council with greater fulness than I could do, and with an authority which I cannot claim, the reasons which have forced the Government of India, notwithstanding the recent revision of the imperial and local finances by the Finance Commission, to call on the Local Governments either to contribute next year from the balances which are now to their credit on the basis of the contracts made only two years ago, or in some other adequate form to give assistance to the imperial treasury. I shall confine myself today to the task of showing the mode in which the North-Western Provinces and Oudh Government proposes to meet this demand, and to ask for sanction to the legislation necessary to give effect to those proposals.

"It will be in the recollection of hon'ble members that in 1882 the Government of India found itself in a position to remit three millions of taxation. In considering the interests and classes to which relief might be afforded the Government of India came to the conclusion that a reduction of taxation was called for in the North-Western Provinces and Oudh. Major Baring, the then Finance Member, stated that a careful examination of the economic condition of the people of the various provinces of India showed that there were but slight signs of improvement in the mass of the people in the North-Western Provinces and Oudh during the preceding ten years, and proceeded to fortify his views by an examination of license-tax statistics. Relief was accordingly given to the North-Western Provinces and Oudh in the form recommended by Sir George Couper, the Lieutenant-Governor at that time. The patwari-rate in the North-Western Provinces was remitted, and the charges for the payment of kanungos and patwaris there, as well as in Oudh, were thrown upon provincial funds. The financial effect of this was to render the Government liable for a charge of over 30 lakhs of rupees which had hitherto been borne by the landlords and, in many cases, by the tenants of the united provinces.

"The Government of India acted to the best of their judgment on the information then before them and on the advice of the Local Governments, though some exception was taken in the debate on the Bill to give effect to the proposals by Sir Charles Crosthwaite, a very high authority on all revenue questions. He objected to the form in which relief was afforded, on the grounds that it was unlikely to reach the persons for whose benefit it was intended, namely, the cultivators and actual occupants of the soil. Objection might have been equally taken on other grounds, such as that the payment was for service directly rendered to landlords or tenants, and was therefore not one with which the Government was called on to burden the general tax-payer. The measure in point of fact, mainly for those reasons, has never gained approval in the Upper Provinces. The proposal, however, became law, and since 1882 landlords in the North-Western Provinces and Oudh have had to incur no charge on account of patwaris. The form which was assumed by this relief must have been to them a matter of surprise, for, as I have just said, the charges to which they were liable on account of patwaris was in no sense a tax for the benefit of the public exchequer, but a payment for services rendered. Nor was the burden one recently imposed.

In the year 1793, Regulation VIII required every proprietor of land, who had not already done so, to establish a patwari in each village of his estate to keep the accounts of the raiyats. These provisions were extended to the province of Benares by Regulation XXVII of 1795, and in 1803 to the ceded provinces. Regulation XII of 1817 superseded these enactments, but renewed the obligation and laid down more explicit directions respecting the appointment and duties of the patwari and the liability for his remuneration. This law remained in force in the North-Western Provinces until 1873; and so long ago as 1855 the zamindárs at the North-Western Provinces settlements engaged to pay a cess of 3 per cent. on the rental of their estates, for the remuneration of patwaris, which was paid up to 1882. In Oudh, where Regulation XII of 1817 was in force till 1876, the liability of landlords for the payment of patwaris was enforced up to the same time as in the North-Western Provinces. The Land Acts for the North-Western Provinces of 1873, and for Oudh of 1876, made no change in this liability.

"In 1884 an enquiry was made by Sir Alfred Lyall as to the extent to which the relief from payment for patwaris had reached the tenants for whose benefit it was intended, and it was ascertained that, except in the permanently-settled districts and in a few isolated cases in other districts, the contributions to the patwari-cess formerly paid by tenants had long previously been amalgamated with the rent under the Settlement Rules of 1855 or Land-revenue Act of 1873, and that it was impossible to resolve rents then existing into their component parts, so as to be able to say what portion of the rent was to be remitted on account of the abolished cess. This clearly showed that in the North-Western Provinces the relief given to the tenants by the legislation of 1882 was but partial, and the present Lieutenant-Governor is of opinion that very much the same may be said in regard to Oudh. The remission of the patwari-cess proved a benefit to the landlords and taluqdárs of the North-Western Provinces and Oudh, whose position has been one of increasing prosperity owing to the excellent seasons the country has enjoyed during the last five years and the great stimulus to the export trade in food-grains; but it is very difficult to maintain, because it is almost impossible to furnish proof that in any material degree it reached the tenants for whose advantage it was designed. The matter may be summed up by saying that the concession, which was in itself, to put it in its mildest form, questionable, not only cannot be shown to have benefited those for whose relief it was intended but is known in many cases to have failed to do so.

"From an administrative point of view the change made is also open to serious objection. In the North-Western Provinces, since 1873, the proceeds of the patwari-cess constituted a fund appropriated to certain specific objects, which carried forward its balances from year to year and was unaffected by the fluctuations in the annual provincial budgets. It expanded with the growth of the land-revenue and afforded a stable basis for improvement in the kanungo and patwari establishments throughout the provinces. The importance of the efficiency of these establishments both to the rural community and the general tax-payers is well set out in an extract of a letter from Mr. Benett, then Director of Agriculture and Commerce, now Officiating Chief Secretary to Government, North-Western Provinces, addressed to the Board of Revenue in 1883:—

'Whatever his faults may be, the patwari is now the mainstay of order in the rural community, and the chief protection which the tenant has against illegal exactions. If we once destroy his efficiency as a village-accountant, we shall deliver more than two-thirds of the population of these provinces into a condition very nearly resembling anarchy. The second consequence would be that we should lose the safe and simple guide of the rents which are actually paid in assessing the land-revenue. The subject is too complicated to enter into minutely; but it may safely be said that for Government to be driven to wholly theoretical calculations in determining the amount to which it is entitled from the land would be an evil of the first magnitude both to itself and to the people; and that, if the guide furnished by rent were ever lost, it would eventually be compelled, after ineffectual and disastrous efforts to escape the result, to sacrifice all further share in a continually increasing source of revenue.

'The second part of his work, that is, the maintenance of correct maps and record-of-rights, is in fact hardly less indispensable. The only alternative to his doing it is that

it should be done periodically by Government.* It is not necessary only in temporarily-settled tracts for the purposes of the revision of the revenue; but, as is shown by the surveys now in progress, it is equally unavoidable in the permanently-settled districts. The advantages of getting it done by the regular patwari staff are simply incalculable. In the first place, it avoids the periodical intrusion of a host of amins and the unhinging of all current relations which are bad enough evils in permanently-settled districts, but which are infinitely aggravated in temporarily-settled districts by the fear of a revision of the revenue which checks cultivation and promotes the wholesale bribery of every subordinate who is supposed to be able to affect the result. In the second place, it maintains the record at a uniform pitch of correctness, whereas the renewals of it formerly in use could only occur at the oftenest once in thirty years, and in the meantime the record kept on growing more and more inaccurate till, when the time for renewal came round, it had become to all intents useless, and every succeeding stage of deterioration meant more litigation for the people and increased difficulty to the revenue-administration. The third advantage is perhaps the most obvious; but, great though it unquestionably is, it may perhaps be doubted whether it is as great as the two already mentioned—that is, the saving of expense. If the patwaris maintain the maps and record-of-rights, the whole of the cost of their preparation at a new settlement is saved.

'The cost of making a regular revision of the record-of-rights and survey is extremely high. The late settlement of the temporarily-settled districts cost more than one-and-a-half million sterling, and is good for only thirty years. If capitalized at 4 per cent. compound interest for that period, it represents a charge to the State of more than four millions sterling. The survey of the permanently-settled districts has cost, I believe, about R170 to the square mile—a rate which, if applied to the whole province, would amount to nearly one-and-a-half million sterling. This is the cost of a survey where there is no revision of revenue, and it must recur periodically unless the papers are systematically kept up by the regular staff. The whole of this enormous expense is avoided if the maps and records are maintained by the patwaris, and not only does the work then cost Government absolutely nothing, but, as has been already shown, it is done in a way which makes it answer its purpose much better.'

"Subsequent enquiries have shewn that the actual cost of the late revisions of settlement was greater than what had been estimated by the Director of Agriculture five years ago, and that the capital charge of a revision on the former method for both permanently and temporarily settled districts combined would be at least two and a half millions sterling.

"The Government of India and the Secretary of State have now fully adopted the policy of basing temporary settlements on the actual rentals of the estates for the ascertainment of which the correctness of the patwaris' records is essential; and in the Meerut Division, where this policy is for the first time being put into practice, the cost has already been reduced to less than a quarter of what it would have been under the old system, while the duration of the proceedings has been shortened in almost the same proportion. There is, moreover, reason to expect that half of even the present low average charge might be avoided if Government were in a position to make the patwari staff (which must in any case be maintained for the ordinary purposes of administration) fully efficient. Another and most important consideration is that in Oudh this Council in 1886 conferred upon the tenants of that province statutory tenures for the maintenance or accrual of which the same records form the chief evidence. The efficiency in these establishments, so all important from different points of view, is now endangered by the change made in 1882. In the North-Western Provinces it is calculated that to bring the pay of every patwari up to R7—the minimum required, in the opinion of those best able to judge, to secure a competent man—would require nearly 1½ lakhs of rupees; and the cost of these establishments must obviously increase *pari passu* with the spread of cultivation, and the sub-division of estates, of fields and of cultivating tenures which accompanies increased cultivation. Had the fund as formerly constituted continued in existence, these demands would have been gradually and fully met by the natural increase of the assets of the fund, but the substitution for the fund of an annual grant from provincial revenues has effectually precluded all hope of improvement. The state of the provincial finances will not admit of progressive expenditure on the pay of patwaris or other not less important objects connected with this branch of the administration; and especially in view of the dangers which continue to overhang the finances of the Empire for some time to come, the strictest economy will be necessary in order to enable the Local Government to ensure to itself financial equilibrium.

"In Oudh it was supposed that the Act of 1882 would tend to greater efficiency in the patwaris by enabling Government to exercise a much stricter control than was admitted by the then existing law over their appointment and their conduct in the discharge of their duties. But it was found inexpedient abruptly to break the ties which at that time bound the patwari to the taluqdár, and objections, to which the Local Government felt bound to yield, have resulted in the patwari, while he is paid by Government, being less directly under Government control than was contemplated when the Act was passed.

"The following passage from a minute of Sir Auckland Colvin on the subject illustrates the point of view from which I am asking the Council to consider it:—

'In view of the fact that one of the first decisions to which I have been compelled to come has involved negativing any improvement to the material position of the patwari, though knowing the important part which he plays in the fiscal machinery of the Government and in the economic life of the landlord and tenant, it seems to me a lesser evil that a class of men to whom the relief from taxation has come by a side door should suffer than that an important body of public servants should be left without prospect of relief in a state of organization which is very prejudicial to the interest of the Government, of the tenants and of the landlords themselves.'

"Fiscally, economically and administratively, therefore, the measure of 1882 has resulted in disappointment.

"We now propose in the Bill to retrace our steps to a certain extent, and in the North-Western Provinces to re-establish the patwari-rate, but at a rate of 4 instead of 6 per cent. on the revenue. In Oudh no cess was ever paid, but the landlords, or in some cases the under-proprietors, were liable for the pay of the patwari. This had great disadvantages, as it prevented the organisation of the patwari establishments on a uniform system or the attainment of anything like a uniform standard of efficiency. It has therefore been determined to arrange for the levy of a patwari-rate on the same principle as in the North-Western Provinces. This is in Oudh a novel measure, but the taluqdárs of the province have been carefully consulted respecting it, and with their usual public spirit and fair treatment of questions concerning land-revenue administration have given their adhesion to it. The rate to be imposed in Oudh is put at R3 instead of R4 per cent., which the Local Government consider will be sufficient from the point of view of their finances; and, as the rate is being introduced for the first time, the Lieutenant-Governor sees no reason for going beyond what is strictly necessary to secure an adequate sum for the remuneration of patwaris. Tenants benefit equally with landlords, if not to a still greater extent, from the efficiency of the patwari establishments; and in Oudh, as I have already pointed out, whatever may have been the case up to 1886, the Rent Act passed in that year has given tenants a substantial interest in the accuracy of the village-records. It is considered therefore not unreasonable that tenants also should contribute to the cost of the maintenance of the establishments required to secure that object; and the Bill proposes to allow landlords to collect with the rent a cess which, allowing for difficulties of collection and unrealizable balances, should yield about half the sum which they are called on to pay as a rate to Government. This will regulate the liability of the tenant and exempt him from indefinite exactions to which there are reasons for thinking he may, under the old system, have been subjected.

"These rates will not, however, suffice to meet the necessary charges, and Government, representing the general tax-payer, is fairly liable to take its share in the burden. For the reasons which I have attempted to explain Government has an equal interest with the tenant and the landlord in maintaining the correctness of the patwaris' records, and would not be justified in throwing on those classes the whole of the cost necessary for the purpose. The Bill therefore proposes that the contributions from the cess should be supplemented by a grant from the public funds.

"The assets thus made up will be formed for each province into a fund applicable only to specific objects, and with the revision of settlements the amount available will progressively increase. This will secure that independence of the annual variations of the Provincial Budget, and that elasticity of income so essen-

tial to the growing demands of the land-revenue administration, and will at once enable the Local Government without crippling its establishments to furnish the assistance required from it by the Government of India."

The Motion was put and agreed to.

The Hon'ble MR. QUINTON also introduced the Bill.

The Hon'ble MR. QUINTON also moved that the Bill and Statement of Objects and Reasons be published in the Gazette of India in English, and in the North-Western Provinces and Oudh Government Gazette in English and in such other languages as the Local Government thinks fit.

The Motion was put and agreed to.

The Council adjourned to Friday, the 22nd February, 1889.

S. HARVEY JAMES,
Secretary to the Government of India,
Legislative Department.

FORT WILLIAM;
The 15th February, 1889.

SUPPLEMENT TO

The Gazette of India.

No. 7.} CALCUTTA, SATURDAY, FEBRUARY 16, 1889.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

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No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

REPORT ON THE OPERATIONS OF THE SAVINGS BANKS IN INDIA FOR THE YEAR 1887-88.

No. 765, dated Calcutta, the 9th February 1889.

ORDER—By the Government of India, Department of Finance and Commerce.

Read—

Report by the Comptroller and Auditor General, on the operations of the Savings Banks in India for the year 1887-88, and annexed statements.

Ordered that the report and the statements be published in the *Gazette of India* for general information.

No. 131, dated Calcutta, the 10th January 1889.

From—E. GAY, Esq., Comptroller and Auditor General,

To—The Secretary to the Government of India, Department of Finance and Commerce.

I have the honour to submit my report for the year 1887-88 on the operations of the Savings Banks in India. Some of these Banks are open to the public, like the Presidency and Post Office Banks, but others have been established for the benefit of Government employés, like the Railway and Civil Engineers' Provident Institutions. Separate Banks have been opened in each regiment for the European Army, but native soldiers are encouraged to deposit in the Post Office and Presidency Banks.

2. Nothing special has occurred during the year in connection with these Banks. I enclose the usual statements, marked I to VII, the principal facts in which may be summarised as follows:—On the 31st March 1888 there were 6,152 Government Savings Banks in India, and they contained 3,32,176 accounts, which received from Government R22,38,609 in the shape of interest, and possessed balances aggregating R6,67,63,315. In addition to these balances Government held on behalf of the depositors Government Securities amounting

to R4,55,800, not including the Government Promissory Notes for R3,73,200, which were purchased and made over to the depositors during the year. The following table distributes these figures among the several classes of Banks:—

Description of Banks.	Number of Banks.	Number of Depositors.	Interest earned.	Bank Balances.	Nominal value of Government Promissory Notes.
			R	R	R
Presidency, Calcutta .	1	10,881	97,732	27,58,527	16,600
Ditto, Madras .	1	3,461	26,667	7,86,317	1,000
Ditto, Bombay .	1	25,061	2,85,295	80,84,759	19,100
Railway . . .	12	12,848	74,299	23,07,953	12,400
Civil Engineers' . .	1	465	25,032	7,96,063	...
Military	170	18,303	56,080	14,73,783	...
Post Office . . .	5,966	2,61,157	16,73,504	5,05,55,913	4,06,700

3. The net result of the year's operations is shown in the subjoined statement, from which it will be seen that the number of Post Office Banks has diminished, though the number of accounts and amount of balances have largely increased. This is due to the closing of Sub-Post Office Banks. It will also be observed that the average balance held by each depositor is considerably larger than last year in all except the Military Banks. The large proportionate increase in the balances of the Railway and Civil Engineers' Banks is to be expected, as they have not been opened many years and are really of the nature of a cumulative Provident Fund—

Names of Banks.	Number of Banks.		Number of Accounts.		Bank Balances.		Government Promissory Notes.		Average of Depositors' Balance.	
	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.
					R	R	R	R	R	R
Presidency, Calcutta .	...	...	...	274	82,562	...	500	...	23	...
Ditto Madras .	...	...	...	252	...	21,407	1,000	...	6	...
Ditto Bombay .	...	...	...	1,639	...	62,046	800	...	17	...
Railway . . .	...	...	680	...	4,24,048	...	8,200	...	25	...
Civil Engineers' .	...	...	85	...	3,06,204	...	...	...	422	...
Military . . .	4	...	2,152	...	64,241	...	...	...	...	18
Post Office . .	...	82	42,147	...	79,84,153	...	27,900	...	39	...

4. The investments by depositors in Government Promissory Notes continue to rise as indicated in Statement VI; and from Statement VII, which gives particulars by Provinces of Presidency and Post Office Savings Banks combined, it will be observed that the general growth of depositors' balances is spread over all the Provinces.

5. My Savings Banks' Ledgers have been agreed with the accounts kept by the Accountant General, Public Works Department, and the Examiners of the Accounts of the several State Railways. In my last report I referred to the embezzlements in the late District Savings Bank at Chittagong, and now it only remains to record that the matter has been settled in accordance with the orders of the Government of India in the Financial Department, No. 1166, dated 1st March 1888.

Statement I.

Number of Working Banks and of the Depositors therein on 31st March 1887-88.

Banks.	Number of Working Banks.		Number of Depositors.		Increased (+) or decreased (—) in number of depositors.	Average Number of Depositors per Bank.	
	1887.	1888.	1887.	1888.		1887.	1888.
Banks open to the Public—							
Presidency Banks—							
Calcutta . .	1	1	11,155	10,881	—274	...	...
Madras . .	1	1	3,713	3,461	—252	...	...
Bombay . .	1	1	26,700	25,061	—1,639	...	...
Post Office Banks .	6,048	5,966	219,010	261,157	+42,147	36	43
Total .	6,051	5,969	260,578	300,560	39,982	...	...
Service Institutions—							
State Railway Provident Institutions .	12	12	12,168	12,848	+680	1,014	1,070
Civil Engineers' Provident Fund . .	1	1	380	465	+85	...	...
Military Banks . .	166	170	16,151	18,303	+2,152	97	107
Total .	179	183	28,699	31,616	+2,917	...	...
Grand Total .	6,230	6,152	289,277	332,176	42,899	..	...

Number of Depositors in the several classes of Banks from 1877-78 to 1887-88.

Banks.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
Banks open to the Public—											
Presidency Banks—											
Calcutta . .	12,008	12,320	9,926	10,283	11,063	11,850	11,912	12,016	11,546	11,155	10,881
Madras . .	11,472	11,740	12,344	13,737	15,187	10,997	10,826	11,120	10,126	3,713	3,461
Bombay . .	29,852	30,761	32,751	37,186	42,206	43,145	46,120	48,535	48,428	26,700	25,061
Post Office Banks .	...	...	...	...	...	39,121	84,848	122,599	155,009	219,010	261,157
Service Institutions—											
State Railway Provident Institutions	...	..	568	4,720	6,331	6,956	6,625	8,972	11,638	12,168	12,848
Civil Engineers' Provident Fund .	...	...	...	...	...	...	...	233	313	380	465
Military Banks .	17,932	16,644	20,717	17,260	18,161	13,557	20,447	16,100	15,518	16,151	18,303
Total .	71,264	71,465	76,306	83,186	92,948	125,626	180,778	219,575	252,578	289,277	332,176

Statement II.

Deposits (including Interest) Withdrawals, and Balances in the several classes of Savings Banks from 1857-58 to 1887-88 (in thousands of Rupees) as entered in the Finance and Revenue Accounts.

Years.	DEPOSITS.									WITHDRAWALS.									BALANCES.								
	Presidency Banks.			District Banks.	Post Office Banks.	State Railway Provident Institutions.	Civil Engineers' Provident Fund.	Military Banks.	Total.	Presidency Banks.			District Banks.	Post Office Banks.	State Railway Provident Institutions.	Civil Engineers' Provident Fund.	Military Banks.	Total.	Presidency Banks.			District Banks.	Post Office Banks.	State Railway Provident Institutions.	Civil Engineers' Provident Fund.	Military Banks.	Total.
	Calcutta.	Madras.	Bombay.							Calcutta.	Madras.	Bombay.							Calcutta.	Madras.	Bombay.						
1857-58	12,01	5,45	5,38	...	...	...	...	...	22,84	8,18	4,12	3,67	...	...	...	...	...	15,97	16,05	9,39	13,54	...	...	...	...	...	38,98
1858-59	24,92	8,61	11,34	...	...	...	...	...	44,87	17,23	5,68	4,92	...	...	...	...	...	27,83	23,74	12,32	19,96	...	...	...	...	...	56,02
1859-60	8,15	8,75	11,05	...	...	...	...	11,04	38,99	25,11	7,71	11,83	...	...	...	...	15,62	60,27	6,78	13,36	19,18	...	...	...	...	17,72a	57,04a
1860-61	8,19	7,52	69	...	...	...	...	16,36	32,76	6,40	8,69	3,64	...	...	...	...	12,46	31,19	8,57	12,19	16,23	...	...	...	...	25,38a	62,37a
1861-62	7,00	7,01	5,73	...	...	...	...	13,71	33,45	7,02	6,82	5,27	...	...	...	...	15,80	34,91	8,55	12,38	16,69	...	...	...	...	23,29	60,91
1862-63	8,26	6,25	2,25	...	...	...	...	15,79	32,55	6,74	5,97	...	...	...	...	...	15,11	27,82	10,07	12,66	18,94	...	...	...	...	23,97	65,64
1863-64	7,27	4,34	...	...	...	...	...	13,14	24,75	8,09	4,87	93	...	...	...	...	12,29	26,18	9,25	12,13	18,01	...	...	...	...	24,82	64,21
1864-65	6,85	4,36	7,25	...	...	...	...	15,17	33,63	7,19	4,91	6,59	...	...	...	...	17,54	36,23	8,91	11,58	18,67	...	...	...	...	22,45	61,61
1865-66	8,21	5,02	9,02	...	...	...	...	15,79	38,04	7,61	4,20	6,36	...	...	...	...	18,10	36,27	9,51	12,40	21,33	...	...	...	...	20,14	63,38
1866-67	11,20	6,18	14,35	...	...	...	...	12,71	44,44	8,83	4,76	5,81	...	...	...	...	14,35	33,78	11,88	13,82	29,84	...	...	...	...	18,50	74,04
1867-68	15,58	7,40	13,21	...	...	...	...	18,72	54,91	10,70	5,58	8,12	...	...	...	...	16,33	40,73	16,76	15,64	34,93	...	...	...	...	20,89	88,22
1868-69	21,92	8,96	14,97	...	...	...	...	18,51	64,36	14,65	6,82	11,51	...	...	...	...	18,47	51,45	24,03	17,78	38,39	...	...	...	...	20,93	1,01,13
1869-70	22,95	9,58	16,89	...	...	...	...	17,08	66,50	20,40	8,63	12,85	...	...	...	...	17,65	59,53	26,58	18,73	42,43	...	...	...	...	20,36	1,08,10
1870-71	22,39	9,02	19,79	1,76	...	...	...	14,45	67,41	19,82	8,94	13,96	28	...	...	...	17,51	60,51	29,15	18,81	48,26	1,48	...	...	...	17,30	1,15,00
1871-72	24,01	10,41	21,74	4,22	...	...	...	14,66	75,04	21,48	8,13	15,21	1,62	...	...	...	13,46	59,90	31,68	21,09	54,79	4,08	...	...	...	18,50	1,30,14
1872-73	27,61	10,91	28,90	5,95	...	...	...	16,53	89,90	23,28	9,20	16,44	2,60	...	...	...	14,24	65,76	36,01	22,80	67,25	7,43	...	...	...	20,79	1,54,28
1873-74	25,97	13,07	54,20	7,99	...	...	...	16,50	1,17,73	27,88	12,81	32,38	3,90	...	...	...	14,89	91,86	34,10	23,06	89,07	11,52	...	...	...	22,40	1,80,15
1874-75	13,30	9,23	22,32	10,33	...	...	...	17,91	73,09	17,43	9,62	22,79	5,51	...	...	...	16,75	72,10	29,97	22,67	88,60	16,34	...	...	...	23,56	1,81,14
1875-76	12,45	8,69	23,23	10,95	...	...	...	18,43	73,75	14,51	7,93	17,97	6,54	...	...	...	18,39	65,34	27,91	23,43	93,86	20,75	...	...	...	23,60	1,89,55
1876-77	12,29	8,93	21,87	11,27	...	...	...	17,43	71,79	13,56	8,80	19,70	7,85	...	...	...	17,81	67,72	26,64	23,56	96,03	24,17	...	...	...	23,21	1,93,62
1877-78	11,48	9,04	19,02	14,98	...	...	...	18,04	72,56	12,55	8,22	23,72	11,44	...	...	...	17,71	73,64	25,57	24,38	91,33	27,71	...	...	...	23,55	1,92,54
1878-79	10,70	8,90	16,67	13,68	...	...	...	17,84	67,79	11,61	10,39	19,40	9,28	...	...	...	18,41	69,09	24,66	22,89	88,60	32,11	...	...	...	22,98	1,91,24
1879-80	15,99	10,73	29,38	21,78	...	8	...	21,66	99,62	12,38	8,73	11,27	10,26	...	5	...	19,88	62,57	28,27	24,89	1,06,71	43,63	...	3	...	24,76	2,28,29
1880-81	24,79	18,70	70,06	59,38	...	3,16	...	28,39	2,04,48	17,74	11,46	21,66	32,66	...	67	...	27,21	1,11,40	35,32	32,13	1,55,11	70,35	...	2,52	...	25,94	3,21,37
1881-82	20,48	14,62	62,04	39,71	...	4,83	...	22,71	1,64,39	21,06	13,95	53,48	37,44	...	2,28	...	30,28	1,58,49	34,74	32,80	1,63,67	72,62	...	5,07	...	18,37	3,27,27
1882-83	19,23	10,89	54,21	36,02	44,00	4,53	...	17,35	1,86,23	20,72	14,34	44,12	35,34	16,03	2,42	...	18,89	1,51,86	33,25	29,35	1,73,76	73,30	27,97	7,18	...	16,83	3,61,64
1883-84	17,16	11,66	55,16	34,00	1,05,45	5,72	...	16,39	2,45,54	20,97	12,79	58,13	34,58	58,42	2,78	...	18,92	2,06,59	29,44	28,22	1,70,79	72,72	75,00	10,12	...	14,30	4,00,59
1884-85	16,82	11,43	53,41	35,04	1,69,31	10,62	72	11,86	3,09,21	17,50	12,10	49,92	32,45	1,10,07	7,55	...	11,50	2,41,09	28,76	27,55	1,74,28	75,31	1,34,24	13,19	72	14,66	4,68,71
1885-86	15,73	10,22	49,94	28,13	2,49,86	9,36	2,22	11,76	3,77,22	16,47	11,59	60,12	73,92	1,58,71	4,42	3	12,55	3,37,81	28,02	26,18	1,64,10	29,52	2,25,39	18,13	2,91	13,87	5,08,12
1886-87	13,05	3,67	28,10	67	4,58,67	3,27	2,33	13,17	5,32,93	14,31	21,77	1,10,73	30,20	2,58,66	12,56	34	12,96	4,61,53	26,76	8,08	81,47	—1	4,25,40	18,84	4,90	14,08	5,79,52
1887-88	13,77	3,06	26,52	56	3,93,82	9,85	3,43	14,47	4,65,48	12,95	3,27	27,14	55	3,13,75	5,61	37	13,81	3,77,45	27,58	7,87	80,85	...	5,05,47	23,08	7,96	14,74	6,67,55

(a) Include balances transferred from War Office.

Statement III.

Classification of Depositors in the Presidency and Post Office Banks, State Railway Provident Institutions and Civil Engineers' Provident Fund, according to their Professions on 31st March 1888.

	Class I, Professional.		Class II, Domestic.	Class III, Commercial.	Class IV, Agricultural.	Class V, Industrial.	Class VI, Indefinite or Non-productive.	Total.
	A Having fixed Incomes.	B Having variable Incomes.						
Banks open to the Public.								
Presidency Banks	14,335	1,762	2,244	2,152	87	1,734	17,089	39,403
Post Office Banks	96,481	21,127	30,550	10,188	2,895	6,149	93,767	261,157
Service Institutions.								
State Railway Provident Institutions	8,989	...	3,859	...	...	...	...	12,848
Civil Engineers' Provident Fund	465	...	...	...	...	...	...	465
Military Banks	...	...	18,303	...	...	...	...	18,303
Total 1887-88	120,270	22,889	54,956	17,340	2,982	7,883	110,856	332,176
Total 1886-87	105,823	19,099	46,161	11,436	2,521	7,199	97,038	289,277
Increase in 1887-88	14,447	3,790	8,795	904	461	684	13,818	42,899
Percentage of each class in—								
Presidency Banks	36·3	4·4	5·6	5·4	·22	4·4	43·3	100
Post Office Banks	36·9	8·08	11·6	3·9	1·1	2·3	35·9	100
State Railway Provident Institutions	6·99	...	30·03	...	...	...	...	100
Civil Engineers' Provident Fund	100	...	...	...	...	...	...	100
Military Banks	...	...	100	...	...	...	...	100

Statement IV.

Interest earned during 1886-87 and 1887-88 and the Balances held at the close of each year.

	Interest earned in		Increase (+) or Decrease (—).	Balance held at close of		Increase (+) or Decrease (—).	Average Balance in each Bank.		Average Balance at credit of each Depositor.	
	1886-87.	1887-88.		1886-87.	1887-88.		1886-87.	1887-88.	1886-87.	1887-88.
	R	R	R	R	R	R	R	R	R	R
BANKS OPEN TO THE PUBLIC—										
Presidency Banks—										
Calcutta	97,562	97,732	+170	26,75,965	27,58,527	+82,562	26,75,965	27,58,527	230	253
Madras	28,291	26,667	—1,624	8,07,724	7,86,317	—21,407	8,07,724	7,86,317	218	224
Bombay	2,91,181	2,85,295	—5,886	81,46,805	80,84,759	—62,046	81,46,805	80,84,759	305	322
TOTAL .	4,17,034	4,09,694	—7,340	1,16,30,494	1,16,29,603	—891	...	...	...	...
ffice Banks . . .	14,14,644	16,73,504	+2,58,860	4,25,71,760	5,05,55,913	+79,84,153	7,039	8,474	154	193
SERVICE INSTITUTIONS—										
State Railway Provident Institutions	62,824	74,299	+11,475	18,83,905	23,07,953	+4,24,048	1,56,942	1,92,329	154	179
Civil Engineers' Provident Fund .	15,127	25,032	+9,905	4,89,859	7,96,063	+3,06,204	4,89,859	7,96,063	1,289	1,711
Military Banks—										
Bengal	35,005	34,624	—381	8,99,768	9,62,849	+63,081	9,088	9,258	71	65
Madras	11,776	11,590	—186	2,90,949	2,77,254	—13,695	7,273	7,701	139	134
Bombay	11,258	9,866	—1,392	2,18,825	2,33,680	+14,855	8,104	7,789	148	141
TOTAL .	58,039	56,080	—1,959	14,09,542	14,73,783	+64,241	...	...	...	...
GRAND TOTAL .	19,67,668	22,38,609	+2,70,941	5,79,85,560	6,67,63,315	87,77,755	...	...	...	...

Statement V.

Interest earned and Balances held by Native and by European and Eurasian Depositors respectively, as recorded in the Savings Banks Ledgers.

	Native Depositors, including Accounts of Local Institutions.						European and Eurasian Depositors including Accounts of Local Institutions.					
	Number of Accounts.		Amount of Interest earned.		Balance. (a)		Number of Accounts.		Amount of Interest earned.		Balance. (a)	
	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.
			R	R	R	R			R	R	R	R
Banks open to the Public—												
Presidency Banks—												
Calcutta . . .	7,775	7,739	53,708	55,409	14,97,481	16,14,467	3,380	3,142	41,835	39,976	11,78,484	11,44,060
Madras . . .	2,310	2,244	13,490	13,523	3,88,320	3,98,610	1,403	1,217	13,581	12,308	3,85,216	3,49,575
Bombay . . .	20,463	19,027	2,06,889	2,00,976	57,01,096	56,45,999	6,237	6,034	84,292	84,319	23,59,878	23,66,023
Post Office Banks .	1,90,227	2,27,865	11,54,979	13,91,239	3,51,49,770	4,22,32,521	28,783	33,292	2,59,665	2,82,265	73,69,575	82,55,836
Service Institutions—												
State Railway Provident Institutions .	9,279	9,433	30,987	34,024	8,91,442	11,01,124	2,889	3,415	31,836	40,275	9,83,078	11,95,377
Civil Engineers' Provident Fund . .	30	36	1,032	1,656	33 639	51,989	350	429	14,095	23,376	4,56,220	7,44,073
Military Banks—												
Bengal . . .	...	...	...	...	...	...	12,591	14,593	35,005	34,624	8,99,768	9,62,849
Madras . . .	...	...	...	...	...	...	2,691	2,060	11,776	11,590	2,90,949	2,77,254
Bombay . . .	...	...	...	...	...	...	1,469	1,650	11,258	9,866	2,18,825	2,33,680
Total .	2,30,084	2,66,344	14,61,085	16,96,827	4,36,61,748	5,10,44,710	59,193	65,832	5,03,343	5,38,599	1,41,41,993	1,55,28,727

(a) Exclusive of Dead Accounts transferred from Savings Bank Ledgers.

Statement VI.

Government Promissory Notes purchased, received, and sold or returned on account of Savings Banks Depositors.

	Notes purchased for Depositors.						Notes received from Depositors.						Notes sold or returned.						Notes remaining in custody of Controller-General and Accountant General, Bombay.						
	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87	1887-88.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
Banks open to the Public—																									
Presidency Banks—																									
Calcutta . .	...	...	...	...	...	28,900	3,500	1,000	7,600	2,000	2,500	500	7,000	3,500	7,500	2,000	...	28,900	19,500	16,000	13,500	13,600	13,600	16,100	16,600
Madras . .	...	4,500	500	1,000	500	1,000	...	...	...	...	...	...	...	4,500	500	1,000	500	...	...	...	...	...	...	...	1,000(a)
Bombay . .	78,100	94,500	58,500	73,200	13,500	12,300	500	4,000	3,000	8,000	3,500	2,000	75,500	86,500	58,000	73,700	30,000	13,500	5,200	8,300	20,300	23,800	31,300	18,300	(b) 19,100
Post Office Banks	8,800	1,78,800	2,94,600	3,59,400	4,40,600	3,33,300	...	16,500	46,500	1,34,200	88,900	14,400	8,000	1,57,000	2,48,900	3,42,600	4,33,000	3,19,800	...	800	39,100	1,31,300	2,82,300	3,78,800	4,06,700
Service Institutions—																									
State Railway Provident Institutions .	4,000	23,800	6,200	1,000	5,500	19,200	...	...	...	...	...	...	3,500	20,300	5,500	3,000	4,000	11,000	...	500	4,000	4,700	2,700	4,200	12,400
Total .	90,900	3,01,600	3,59,800	4,34,600	4,60,100	3,94,700	4,000	21,500	57,100	1,44,200	94,900	16,900	94,000	2,71,800	3,20,400	4,22,300	4,67,500	3,73,200	24,700	25,600	76,900	1,73,400	3,29,900	4,17,400	4,55,800

(a) In custody of the Secretary, Presidency Bank.
(b) R16,600 do. do. do.

Statement VII.

Particulars by Provinces of Presidency and Post Office Savings Banks combined on 31st March 1888.

	Classification of Depositors.								Interest earned in		Balance held at close of	
	Class I, Professional.											
	A Having fixed Incomes.	B Having variable Incomes.	Class II, Domestic.	Class III, Commercial.	Class IV, Agricultural.	Class V, Industrial.	Class VI, Indefinite or Non-productive.	Total.	1886-87.	1887-88.	1886-87.	1887-88.
									R	R	R	R
India	4,941	781	2315	294	26	430	4,273	13,060	96,577	1,13,750	29,46,845	34,32,268
Central Provinces	3,279	268	921	226	39	68	2,129	6,930	37,489	42,848	11,24,642	13,09,916
Burma	2,248	354	3,213	163	25	468	1,363	7,834	24,962	37,247	8,94,944	14,35,603
Assam	2,254	359	1,444	152	74	158	1,927	6,368	28,553	32,527	8,74,582	10,24,485
Bengal	33,326	8,587	5,094	2,813	954	1,538	36,307	88,619	3,92,091	4,57,645	1,17,48,232	1,41,49,850
North-Western Provinces and Oudh	11,443	3,180	5,771	898	340	632	8,862	31,126	1,64,148	1,89,952	49,28,402	56,68,051
Punjab	6,511	1,023	3,472	437	117	275	4,865	16,700	1,25,783	1,44,808	37,73,187	43,19,490
Berar	1,271	109	435	117	49	31	1,045	3,057	17,758	20,271	5,50,052	6,12,424
Madras	17,347	3,329	4,402	2,297	849	1,465	13,198	42,887	1,77,698	1,99,062	53,41,111	59,41,370
Bombay	28,196	4,899	5,727	4 943	509	2,818	36,887	83,979	7,66,619	8,45,088	2,19,67,841	2,42,24,504
Post Office Dead Accounts	...	...	...	...	...	...	...	...	...	...	52,416	67,555
Total	110,816	22,889	32,794	12,340	2 982	7,883	110,856	300,560	18,31,678	20,83,198	5,42,02,254	6,21,85,516

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

RETURNS OF ACCIDENTS ON INDIAN RAILWAYS FOR THE SECOND-QUARTER OF 1888.

No. 0191 R. T., dated Calcutta, the 24th January 1889.

RESOLUTION—By the Government of India, Public Works Department.

Read again—

Public Works Department Resolution No. 1244 R. T., dated the 7th November 1883.
" " " " " 39 R. T., dated the 13th January 1885.
" " " " " 1155 R. T., dated the 15th December 1885.
" " " " " 1213 R. T., dated the 24th November 1886.
" " " " " 1531 R. T., dated the 30th December 1887.
" " " " " 0102 R. T., dated the 28th December 1888.

Read also—

Director General of Railways' No. 334 (Statistical), dated the 26th December 1888, forwarding the Abstract Returns of Accidents to Trains, &c., on the open lines of Railways in India for the quarter ending 30th June 1888.

OBSERVATIONS.—As compared with the average of the five corresponding previous quarters, the number of accidents to trains, rolling-stock, permanent-way, &c., shows an increase of 125, or 12·65 per cent., with an increase of 2,685 miles, or 23·14 per cent., in the mean mileage open, and of 1,830,388 miles, or 14·74 per cent., in the train mileage. The following are the Railways on which the more important fluctuations occurred :—

Railways.	Accidents.					Train mileage.	
	Number of accidents.	Increase.	Decrease.	Percentage of Increase.	Percentage of Decrease.	Percentage of Increase.	Percentage of Decrease.
Rajputana-Malwa	140	...	15	...	9·68	13·79	...
Bengal Nagpur	40	22	...	122·22	...	37·94	..
Southern Mahratta	134	110	...	458·33	...	167·76	...
North-Western	120	...	76	...	38·78	26·06	...
South Indian	105	33	...	45·83	...	23·08	...
Great Indian Peninsula	37	...	69	...	65·09	12·09	...
Bombay, Baroda and Central India	51	12	...	30·77	...	0·37	...
Oudh and Rohilkhand	61	14	...	29·79	...	18·23	...
Bengal and North-Western	39	27	...	225·00	...	93·49	...
Dibru-Sadiya	36	...*	...	...*	...	...*	...
The Nizam's	23	12	...	109·09	...	14·73	...

* Returns not received prior to 1886.

2. On the Rajputana-Malwa Railway the number of accidents from "Trains running over cattle on the line" decreased from 100 to 71, while under "Failure of axles" there was an increase from 5 to 15.

3. The increase on the Bengal-Nagpur Railway mainly occurred under "Trains running over cattle on the line," "Trains running over obstructions on the line," and "Fire in trains," the number of accidents recorded under these heads being 18 against 7, 5 against *nil*, and 7 against 1, respectively.

4. On the Southern Mahratta Railway the total number of accidents rose from 24 to 134, due to increased train-mileage consequent on the opening since 1884 of the whole of the line and of the Bellary-Kistna Railway (849¾ miles in all), the line not having been open in 1883, and only 40½ miles in the corresponding quarter of 1884. Of the total number 91 appears under "Trains running over cattle, &c.," and 15 under "Fire in trains." With one or two exceptions, the cattle accidents occurred on the unfenced portions of the line.

5. Of the decrease of 76 accidents on the North-Western Railway, 14 took place under "Trains running over cattle, &c.," 11 under each of the heads "The bursting of tubes, &c., of engines" and "The failure of machinery, springs, &c., of engines," and 23 under "Fire in trains."

6. On the South Indian Railway fluctuations are noticed chiefly under "Trains running over cattle on the line," 60 against 51, and "Failure of machinery, springs, &c., of engines," 10 against 1. The increase was partly due to the working of the Cuddapah-Nellore State Railway.

7. On the Great Indian Peninsula Railway there was a decrease of 20 accidents under "Trains running over cattle on the line" and "Fires in trains," respectively. It is also satisfactory to notice that there was not a single case of "Goods trains, or parts of goods trains, engines, &c., leaving the rails," whereas 12 accidents of this description occurred on an average during the corresponding periods of five previous years.

8. On the Bombay, Baroda and Central India and Oudh and Rohilkhand Railways the increase mainly appears in the number of accidents classed as "Other accidents," which on the former was 40 against 21, and on the latter 7 against *nil*.

9. On the Nizam's Railway the number of cattle accidents rose from 2 to 15.

10. The total number of accidents on the East Indian Railway does not exhibit any noticeable variation, being 57 against 61; but under "Trains running over cattle on the line," there appears to have been a decrease of 15 accidents.

11. The increase on the Bengal and North-Western Railway was partly due to increased mileage worked. Under "Goods trains, or parts of goods trains, engines, &c., leaving the rails," and "Trains running over cattle on the line," the number of accidents mainly rose, being 19 against 4 and 14 against 5, respectively. The line was not fenced in those places where the cattle accidents occurred.

12. On the whole Indian Railway System, the casualties resulting from accidents to trains, &c., were as follows:—among passengers and others, 4 injured against 2 killed and 13 injured, and among servants, 2 killed and 7 injured against 3 killed and 16 injured. Of the casualties to servants, 1 gangman was killed and 3 injured on the Jodhpur Railway by a low-sided truck, blown away by a storm, striking against them whilst working on the line.

13. The following table exhibits the number of accidents under the different classes, due to accidents to trains, rolling stock, Permanent-way, &c., and the number of persons killed and injured thereby (*vide Table 4*) :—

		Average of corresponding quarters of five previous years.	Second quarter, 1888.					Total all classes.	
			No.	Number of passengers and others.		Number of servants.			
				Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1	Collisions between passenger trains, or parts of passenger trains . . .	1	2	...	...	...	...	...	...
2	Collisions between passenger trains and goods or mineral trains, engines and vehicles standing foul of the line	15	13	...	...	...	2	...	2
3	Collisions between goods trains, or parts of goods trains	24	15	...	2	1	1	1	3
4	Collisions between light engines . .	3	2	...	...	...	...	...	...
5	Passenger trains, or parts of passenger trains, leaving the rails . . .	20	25	...	...	...	...	...	...
6	Goods trains, or parts of goods trains, engines, &c., leaving the rails . .	76	105	...	...	...	...	...	...
7	Trains or engines travelling in the wrong direction through points . . .	14	10	...	...	...	...	...	...
8	Trains running into stations or sidings at too high a speed	4	4	...	...	...	...	...	...
9	Trains running over cattle on the line .	454	518	...	...	...	...	...	...
10	Ditto over obstructions on the line . . .	26	42	...	1	...	...	...	1
11	Ditto through gates at level crossings . . .	16	13	...	...	...	1	...	1
12	The bursting of boilers of engines . .	21	1	...	...	...	...	...	...
12*a*	The bursting of tubes, &c., of engines .		14	...	...	...	...	...	...
13	The failure of machinery, springs, &c., of engines	55	68	...	...	...	...	...	...
14	The failure of tyres	3	2	...	...	...	...	...	...
15	Ditto of wheels	7	...	...	...	...	...	...	...
16	Ditto of axles	12	24	...	1	...	...	...	1
17	Ditto of brake apparatus . .	...	1	...	...	...	...	...	...
18	Ditto of couplings . . .	35	44	...	...	...	...	...	...
19	Ditto of tunnels, bridges, viaducts, culverts, &c.	...	1	...	...	...	...	...	...
20	Broken rails	5	9	...	...	...	...	...	...
21	The flooding of portions of permanent-way	8	18	...	...	...	...	...	...
22	Slips in cuttings or embankments .	8	3	...	...	...	...	...	...
23	Fire in trains	98	71	...	...	...	...	...	...
24	Fire at stations, or involving injury to bridges or viaducts	16	21	...	...	...	...	...	...
25	Other accidents	67	87	...	...	1	3	1	3
	1888 .	...	1,113	...	4	2	7	2	11
	Total . Average of corresponding quarters of five previous years	...	988	2	13	3	16	5	29

14. The principal variations occurred under "Goods trains, or parts of goods trains, engines, &c., leaving the rails," 105 against 76; "Trains running over cattle on the line," 518 against 454; "Trains running over obstructions on the line," 42 against 26; "Failure of machinery, springs, &c., of engines," 68 against 55; "Failure of axles," 24 against 12; "Flooding of portions of permanent-way," 18 against 8; "Fire in trains," 71 against 98; and "Other accidents," 87 against 67.

15. The increase under "Goods trains, or parts of goods trains, engines, &c., leaving the rails," was principally due to the number of accidents returned by the Madras Railway being 16 against 5, and by the Bengal and North-Western Railway 19 against 4.

16. The cattle accidents were very numerous on the Southern Mahratta, Rajputana-Malwa, Eastern Bengal, South Indian, Oudh and Rohilkhand, and North Western Railways, being 91, 71, 68, 60, 40, and 39, respectively. As compared with the average of the corresponding quarters of five previous years, there was, as already noticed, a decrease of 29 accidents on the Rajputana-Malwa Railway, and of 14 on the North Western Railway.

17. Of the 68 cases of "Failure of machinery, springs, &c., of engines," 12 occurred on the North-Western Railway, 10 on the South Indian, and 8 on the Rajputana-Malwa.

18. The axles failed in 24 instances, of which 15 were on the Rajputana-Malwa Railway alone.

19. The cases of "Failure of couplings" chiefly occurred on the Rajputana-Malwa, North Western, and Dibru-Sadiya Railways, the number recorded being 12, 9 and 7, respectively, out of a total of 44.

20. The number of cases of "The flooding of permanent-way" was the largest on the Jodhpur Railway, *viz.*, 8 out of a total of 18.

21. The decrease under "Fire in trains" mainly took place on the North-Western and Great Indian Peninsula Railways, the former returning 14 against 37, and the latter 9 against 29 accidents.

22. Out of 87 accidents classified as "Other accidents," 40 were recorded on the Bombay, Baroda and Central India Railway.

23. The casualties to passengers from causes other than accidents to trains, &c., (*vide table 2*) were—

Cause of accident.	Second Quarter, 1888.		Average of corresponding quarters of five previous years.	
	Killed.	Injured.	Killed.	Injured.
From falling between carriages and platforms	1	2	2	2
Falling on to the platform, ballast, &c., when getting into or out of trains	2	1	1	3
Whilst crossing the line at stations	...	1	1	1
By closing of carriage doors	...	...	...	1
Falling out of carriages during the travelling of trains	2	16	4	22
Other accidents	4	1	...	6
Total	9	21	8	35

24. The accidents to servants in the employ of railways or of contractors whilst performing duties connected directly with the transit of passengers and

goods, from causes other than accidents to trains, &c., were as follows, *vide Table 2* :—

Cause of accident.	Second Quarter, 1888.		Average of corresponding quarters of five previous years.	
	Killed.	Injured.	Killed.	Injured.
During shunting operations	3	17	6	11
Falling of engines, vans, wagons, &c.	2	15	4	14
Coming in contact with overbridges, &c., during the travelling of trains	...	1	...	2
Coming in contact, while shunting, with vehicles, &c., standing in adjoining lines	1	1	...	...
Getting on or off trains, engines, &c.	3	9	3	14
Whilst loading, unloading, or sheeting	3	16	2	16
Whilst braking, spragging, or choking wheels	2	2	...	1
Whilst working at cranes or capstans	1	6	1	1
Whilst working on the permanent-way or in sidings	...	4	2	4
Whilst walking along the line on the way home, or to work	1	2	1	1
Whilst walking, crossing, or standing on the line	11	11	10	7
Whilst passing between vehicles	1	1	1	1
Whilst attending to the machinery of engines, cleaning them, &c.	1	2	...	3
Whilst attending to gates at level-crossings	3	2	1	1
Falling, or being caught, between vehicles and platforms	3	1	1	2
Falling off ladders, scaffolds, platforms, &c.	1	7	...	3
By the falling of lamps, wagon doors, timber, weights, &c.	2	13	...	3
Whilst coupling or uncoupling wagons	2	8	2	8
Miscellaneous	8	35	4	31
Total	48	153	38	123

25. Of other persons killed and injured by running trains, &c., 3 were killed and 2 injured whilst passing over the line at level crossings; 62 killed and 22 injured whilst trespassing on the line; 9 committed suicide; and 3 were killed and 4 injured from miscellaneous causes.

26. The following table shows the total number of persons killed and injured from all causes on the whole Indian Railway System as compared with the average of the corresponding quarters of five previous years, *vide Table 1* :—

Cause of accident.	Second Quarter, 1888.		Average of corresponding quarters of five previous years.	
	Killed.	Injured.	Killed.	Injured.
Passengers.				
From causes beyond their own control	...	3	1	14
From misconduct or want of caution	9	22	8	32
Servants.				
From causes beyond their own control	7	19	6	22
From misconduct or want of caution	43	141	36	116
Others.				
Whilst passing at level-crossings	3	2	1	2
Trespassers, including suicides	71	22	43	9
Other persons	3	4	5	3
Total	136	213	100	198
Total mean mileage open	14,287¾		11,602¾	
Total train mileage	14,243,047		12,412,659	

27. In addition to the above, 14 persons are reported to have been killed and 15 injured in station yards, workshops, &c., and 135 persons to have died in carriages and at stations from causes unconnected with the working of trains.

RESOLUTION.—It is noticed that in cases of "Goods trains, or parts of goods trains, engines, &c., leaving the rails," the increased number was due principally to the larger number of such accidents on the Madras Railway and on the Bengal and North-Western Railway, the number being, respectively, 16 and 19 against 5 and 4, the averages of the corresponding quarters of the five previous years. Of 24 cases of "Failure of axles" during the quarter, 15 occurred on the Rajputana-Malwa Railway; and out of a total of 44 cases of "Failure of couplings," 12 are recorded against that Railway. The attention of the officers concerned should be invited to these increases.

2. On the North-Western Railway it is satisfactory to observe that there was a decrease of 11 accidents in "Failure of machinery, springs, &c., of engines" as compared with the average of the five corresponding previous quarters, and that the total number of accidents for the quarter decreased by 38·78 per cent. with an increased train mileage of 26·06 per cent. The Government of India also notice with satisfaction the large decrease in the number of accidents on the Great Indian Peninsula Railway.

ORDER.—Ordered, that this Resolution, with the Abstract Returns, be communicated for information to the Local Governments, Administrations and Officers noted in the margin.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces, Burma, and Assam.
The Resident at Hyderabad.
The Agents to the Governor General for Rajputana, Central India, and Baluchistan.
The Director General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow, and Central Division.

Ordered also, that copies be forwarded for the information of Her Majesty's Government.

Ordered further, that this Resolution, with the Abstract Returns, be published in the Supplement to the *Gazette of India*.

By order,

M. C. BRACKENBURY, *Major, R.E.*,
Under Secretary.

Documents accompanying.

Abstract Returns of Accidents on Indian Railways for the second quarter of 1888.

TABLE No. 1.

GENERAL TOTAL.

NUMBER of PERSONS reported during the SECOND QUARTER of 1888 as KILLED or INJURED on the several RAILWAYS open for Traffic in INDIA, distinguishing between PASSENGERS, RAILWAY SERVANTS, and OTHER PERSONS; and distinguishing also, in the case of the two former Classes, between ACCIDENTS happening from causes beyond their own control, and ACCIDENTS happening otherwise.

Mean Mileage open.	Railways.		Passengers. From causes beyond their own control.		Passengers. From their own misconduct or want of caution.		Passengers. Total		Railway Servants, or Servants of Contractors. From causes beyond their own control.		Railway Servants. From their own misconduct or want of caution.		Railway Servants. Total		Other Persons. Whilst passing over Railways at Level-crossings.		Other Persons. Trespassers and Suicides.		Other Persons. Miscellaneous not included in preceding columns.		Other Persons. Total.		Total all Classes.	
			Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
	STATE IMPERIAL.																							
(a) 1,686½	East Indian	Average for 5 corresponding previous quarters	...	3	3	8	3	11	2	6	9	24	11	30	1	1	16	1	2	1	19	3	33	44
(b) 1,680		1888	...	...	2	4	2	4	4	13	2	25	6	38	2	...	14	...	...	...	16	...	24	42
(c) 1,559¾	Rajputana-Malwa	Average for 5 corresponding previous quarters	...	...	1	4	1	4	...	2	2	13	2	15	...	...	4	1	...	...	4	1	7	20
(d) 1,685¼		1888	...	1	...	2	...	3	...	1	4	5	4	6	...	...	12	2	1	...	13	2	17	11
(e) 156¼	Bengal-Nágpur	Average for 5 corresponding previous quarters	...	1	...	...	...	1	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	2
186		1888	...	...	...	...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	1
118½	Mysore	Average for 5 corresponding previous quarters	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...
139¾		1888	...	...	...	...	...	...	...	...	...	2	..	2	...	...	...	...	...	...	...	...	...	2
240½	Southern Mahratta	Average for 5 corresponding previous quarters	...	...	...	...	...	...	...	...	1	2	1	2	...	...	...	...	...	...	...	...	1	2
(f) 849¾		1888	...	...	...	1	...	1	...	...	1	7	1	7	...	...	5	2	...	...	5	2	6	10
...	Indian Midland	Average for 5 corresponding previous quarters	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
136½		1888	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	1	1	1	1	1
(g) 1,722¼	North-Western	Average for 5 corresponding previous quarters	...	2	2	8	2	10	4	6	4	15	8	21	...	1	6	1	1	1	7	3	17	34
2,440		1888	...	...	...	4	...	4	...	...	4	9	4	9	...	...	14	4	1	2	15	6	19	19
45	Wardha Coal	Average for 5 corresponding previous quarters	...	1	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
45		1888	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	STATE PROVINCIAL.																							
16½	Lucknow-Sitapur-Sihráman	Average for 5 corresponding previous quarters	...	1	...	...	...	1	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	1
105		1888	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...
(h) 663	Eastern Bengal Railways	Average for 5 corresponding previous quarters	1	2	...	2	1	4	...	2	2	7	2	9	...	...	4	1	...	...	4	1	7	14
797		1888	...	2	1	...	1	2	...	...	5	9	5	9	...	...	4	4	...	...	4	4	10	15
27¼	Nalháti	Average for 5 corresponding previous quarters	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
27¼		1888	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
216	Tirhoot	Average for 5 corresponding previous quarters	...	...	...	...	...	...	...	...	...	1	...	1	...	...	1	...	...	...	1	...	1	1
259		1888	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	2	...	...	1	2	1	2
255¼	Burma	Average for 5 corresponding previous quarters	...	...	...	1	...	1	...	1	1	2	1	3	...	...	...	1	...	...	...	1	1	5
333		1888	...	...	...	2	...	2	...	1	1	5	1	6	...	...	4	2	...	...	4	2	5	10

16¾	Jorhát	Average for 5 corresponding previous quarters	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
30½		1888	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1½	Cherra-Companyganj	Average for 5 corresponding previous quarters	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7½		1888	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	GUARANTEED COMPANIES.																							
855¾	Madras	Average for 5 corresponding previous quarters	...	1	1	1	1	2	...	1	1	7	1	8	...	...	1	...	...	...	1	...	3	10
841		1888	...	...	...	3	...	3	...	...	2	8	2	8	...	...	2	...	1	...	3	...	5	11
654¼	South Indian	Average for 5 corresponding previous quarters	...	1	...	2	...	3	...	1	1	6	1	7	...	...	1	...	...	...	1	...	2	10
(i) 737		1888	...	...	...	1	...	1	...	...	1	6	1	6	1	2	...	1	...	...	1	3	2	10
(j) 1,484½	Great Indian Peninsula	Average for 5 corresponding previous quarters	...	1	...	2	...	3	...	1	7	22	7	23	...	...	4	2	1	1	5	3	12	29
1,502½		1888	...	...	4	...	4	...	1	1	17	36	18	37	...	...	2	2	...	1	2	3	24	40
461	Bombay, Baroda and Central India.	Average for 5 corresponding previous quarters	...	...	...	2	...	2	...	...	3	11	3	11	...	...	2	...	1	...	3	...	6	13
461		1888	...	...	2	2	2	2	...	...	4	10	4	10	...	...	...	...	...	...	...	...	6	12
597	Oudh and Rohilkhand	Average for 5 corresponding previous quarters	...	...	1	2	1	2	...	...	2	3	2	3	...	...	3	1	...	...	3	1	6	6
694¼		1888	...	...	...	1	...	1	...	...	1	9	1	9	...	...	5	2	...	...	5	2	6	12
	ASSISTED COMPANIES.																							
40½	Darjeeling-Himalayan	Average for 5 corresponding previous quarters	...	...	...	...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	1
51¾		1888	...	...	...	...	...	...	...	...	...	1	...	1	...	...	...	1	...	...	...	1	...	2
4¼	Deoghur	Average for 5 corresponding previous quarters	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4¾		1888	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
211	Bengal and North-Western.	Average for 5 corresponding previous quarters	...	...	...	...	...	...	...	...	1	1	1	1	...	...	1	...	...	...	1	...	2	1
376		1888	...	...	...	1	...	1	...	...	...	4	...	4	...	...	5	...	...	...	5	...	5	5
(k) 55	Rohilkhand-Kumaun	Average for 5 corresponding previous quarters	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
91		1888	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3¼	Thatôn-Duyinzáik	Average for 5 corresponding previous quarters	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8		1888	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
31¼	Dibru-Sadiya	Average for 5 corresponding previous quarters	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
78		1888	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	NATIVE STATES.																							
155¾	The Nizam's (Guaranteed Company).	Average for 5 corresponding previous quarters	...	...	...	...	...	...	...	2	1	...	1	2	...	...	...	1	...	...	...	1	1	3
277		1888	...	...	...	1	...	1	1	...	1	4	2	4	...	...	1	...	...	...	1	...	3	5
59	The Gaekwar's	Average for 5 corresponding previous quarters	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
59		1888	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	1	...	1	...
193	Bhávnagar - Gondal - Junágarh-Porbandar.	Average for 5 corresponding previous quarters	...	1	...	...	...	1	...	...	1	...	1	...	...	...	...	...	...	...	...	...	1	1
193		1888	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13¾	Morvi	Average for 5 corresponding previous quarters	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
68		1888	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
58¼	Jodhpore	Average for 5 corresponding previous quarters	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
124		1888	...	...	...	...	...	...	1	3	...	...	1	3	...	...	...	...	...	...	...	...	1	3
11,602¾	TOTAL	Average for 5 corresponding previous quarters	1	14	8	32	9	46	6	22	36	116	42	138	1	2	43	9	5	3	49	14	100	198
14,287¾		1888	...	3	9	22	9	25	7	19	43	141	50	160	3	2	71	22	3	4	77	28	136	213

*Included with East Indian Railway.
(a) Includes Sindia, Patna-Gya, Dildárnagar-Gházipur, Indian Midland and Tárakeshwar Railways.
(b) " " " " " and Tárakeshwar Railways.
(c) " Cawnpore-Achnera Railway.
(d) " " and Mehsána-Vadnagar Railways.
(e) " Katni-Umaria Railway.
(f) Includes Bellary-Kistna Railway.
(g) " Amritsar-Pathánkot and Rájpura-Bhatinda Railways.
(h) " Northern Bengal, Kaunia-Dharila, Dacca, Assam-Behar and Bengal Central Railways.
(i) " Cuddapah-Nellore, but excludes Pondicherry Railway.
(j) " Dhond-Manmad, Khámgaón, Amráoti and Bhopal-Itársi Railways.
(k) " Bareilly-Pilibhit State Railway.

TABLE

NUMBER of PERSONS reported during the SECOND QUARTER of 1888 as KILLED or INJURED on the several RAILWAYS open for
practicable, the nature and causes of the

| Serial Number. | RAILWAYS. | PASSENGERS. | | |

No. 2.

Traffic in INDIA, distinguishing between PASSENGERS, RAILWAY SERVANTS, and OTHER PERSONS, and classifying, as far as ACCIDENTS occasioning the DEATH or INJURY.

| VANTS. | | |

TABLE No. 3.

ACCIDENTS to TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the SECOND QUARTER of 1888 as having occurred on the several RAILWAYS open for Traffic in INDIA, distinguishing the different Classes of ACCIDENTS, and the Number of PASSENGERS AND OTHERS, and of RAILWAY SERVANTS, KILLED or INJURED in each Class of ACCIDENT.

SEE ALSO TABLE No. 4.

STATE IMPERIAL.

	East Indian.(a)							Rajputana-Malwa.(b)							Bengal-Nagpur.(c)							Mysore.							Southern Mahratta.(d)						
	No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.	
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1. Collisions between passenger trains, or parts of passenger trains	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3. Collisions between goods trains, or parts of goods trains	3	...	...	...	1	...	1	1	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4. Collisions between light engines	1	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5. Passenger trains, or parts of passenger trains, leaving the rails	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	...	...	...	...	...	...
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails	5	...	...	...	...	...	...	1	...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...
7. Trains or engines travelling in the wrong direction through points	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8. Trains running into stations or sidings at too high a speed	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9. Ditto over cattle on the line	20	...	...	...	...	...	...	71	...	...	...	...	...	...	18	...	...	...	...	...	...	11	...	...	...	...	...	...	91	...	...	...	...	...	...
10. Ditto over obstructions on the line	7	...	...	...	...	...	...	7	...	1	...	...	...	1	5	...	...	...	...	...	...	...	...	...	...	...	...	...	4	...	...	...	...	...	...
11. Ditto through gates at level-crossings	1	...	...	...	...	...	...	3	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...
12. The bursting of boilers of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12(a). Ditto of tubes, &c., of engines	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6	...	...	...	...	...	...
13. The failure of machinery, springs, &c., of engines	2	...	...	...	...	...	...	8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...
14. Ditto of tyres	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15. Ditto of wheels	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16. Ditto of axles	...	...	...	...	...	...	...	15	...	1	...	...	...	1	2	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...
17. Ditto of brake apparatus	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18. Ditto of couplings	5	...	...	...	...	...	...	12	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	4	...	...	...	...	...	...
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
20. Broken rails	1	...	...	...	...	...	...	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
21. The flooding of portions of permanent-way	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	3	...	...	...	...	...	...
22. Slips in cuttings or embankments	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
23. Fire in trains	3	...	...	...	...	...	...	5	...	...	...	...	...	...	7	...	...	...	...	...	...	1	...	...	...	...	...	...	15	...	...	...	...	...	...
24. Fire at stations, or involving injury to bridges or viaducts	1	...	...	...	...	...	...	7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...
25. Other accidents	5	...	...	...	...	...	...	1	...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...
TOTAL ALL CLASSES	57	...	...	...	1	...	1	140	...	2	...	2	...	4	40	...	...	...	...	...	...	13	...	...	...	...	...	...	134	...	...	...	...	...	...
Number of Passenger miles	240,682,964							113,065,265							6,549,014							5,573,982							32,993,280						
" of Servants employed	25,248							12,473							5,372							858							6,146						
Train mileage of all descriptions	2,281,758							1,716,087							175,510							45,759							458,495						

(a) Include Sindia, Palsa, Gw. Bilásspur-Chátipur & Bilásspur-Tárakeshwar Railways. (b) Include Ajmere and Mhow-Neemuch Railways. (c) Include Katni-Umaria Railway. (d) Include Ballary-Kistna Railway.

TABLE No. 3.—ACCIDENTS to TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the SECOND QUARTER of 1888, &c.—*continued.*

SEE ALSO TABLE No. 4.

	STATE IMPERIAL—*concld.*																																			
	INDIAN MIDLAND.							NORTH-WESTERN.(a)							WARDHA COAL.							STATE PROVINCIAL.													
																						LUCKNOW-SITAPUR-SIHRAMAU.							EASTERN BENGAL RAILWAYS.(c)						
	No.	Number of Passengers and others.		Number of Servants.		TOTAL ALL CLASSES.		No.	Number of Passengers and others.		Number of Servants.		TOTAL ALL CLASSES.		No.	Number of Passengers and others.		Number of Servants.		TOTAL ALL CLASSES.		No.	Number of Passengers and others.		Number of Servants.		TOTAL ALL CLASSES.		No.	Number of Passengers and others.		Number of Servants.		TOTAL ALL CLASSES.	
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1. Collisions between passenger trains, or parts of passenger trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line	1	...	...	...	...	...	...	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3. Collisions between goods trains, or parts of goods trains	...	...	...	...	...	...	...	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	2	...	...	...	2
4. Collisions between light engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5. Passenger trains, or parts of passenger trains, leaving the rails	...	...	...	...	...	...	...	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails	1	...	...	...	...	...	...	14	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	7	...	...	...	...	...	...
7. Trains or engines travelling in the wrong direction through points	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	4	...	...	...	...	...	...
8. Trains running into stations or sidings at too high a speed	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9. Ditto over cattle on the line	4	...	...	...	...	...	...	39	...	...	...	...	...	...	...	...	...	...	...	...	...	5	...	...	...	...	...	...	68	...	...	...	...	...	...
10. Ditto over obstructions on the line	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...
11 Ditto through gates at level-crossings	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12. The bursting of boilers of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12 (a). Ditto of tubes, &c., of engines	...	...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...
13. The failure of machinery, springs, &c., of engines	...	...	...	...	...	...	...	12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6	...	...	...	...	...	...
14. Ditto of tyres	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15. Ditto of wheels	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16. Ditto of axles	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...
17. Ditto of brake apparatus	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18. Ditto of couplings	...	...	...	...	...	...	...	9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
20. Broken rails	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
21. The flooding of portions of permanent-way	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
22. Slips in cuttings or embankments	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
23. Fire in trains	...	...	...	...	...	...	...	14	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
24. Fire at stations, or involving injury to bridges or viaducts	...	...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	...	...	...	...	...	...
25. Other accidents	...	...	...	...	...	...	...	7	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	3	...	...	...	...	...	...
TOTAL ALL CLASSES	6	...	...	...	...	...	...	120	...	...	...	...	...	...	...	...	...	...	...	...	...	8	...	...	...	...	...	...	99	...	2	...	...	...	2
Number of Passenger miles	3,529,103							139,865,185							1,007,689							3,472,215							57,501,570						
" of Servants employed	1,728							25,664							502(b)							521							9,400						
Train mileage of all descriptions	52,213							1,920,456							20,822							42,543							611,007						

(a) Includes Amritsar-Pathánkot and Rájpura-Bhatinda Railways.

(b) This includes 22 servants employed on colliery.

(c) Includes Northern Bengal, Kaunia-Dharlla, Dacca, Assam-Behar and Bengal Central Railways.

TABLE No. 3.—ACCIDENTS to TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the SECOND QUARTER of 1888, &c.—*continued.*

SEE ALSO TABLE No. 4.

STATE PROVINCIAL—*concld.*

	NALHATI.							TIRHOOT.							BURMA.							JORHAT.							CHERRA-COMPANYGANJ.						
	No.	Number of Passengers and others.		Number of Servants.		TOTAL ALL CLASSES.		No.	Number of Passengers and others.		Number of Servants.		TOTAL ALL CLASSES.		No.	Number of Passengers and others.		Number of Servants.		TOTAL ALL CLASSES.		No.	Number of Passengers and others.		Number of Servants.		TOTAL ALL CLASSES.		No.	Number of Passengers and others.		Number of Servants.		TOTAL ALL CLASSES.	
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1. Collisions between passenger trains, or parts of passenger trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3. Collisions between goods trains, or parts of goods trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4. Collisions between light engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5. Passenger trains, or parts of passenger trains, leaving the rails	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails	...	...	...	...	...	...	...	2	...	...	...	...	...	...	9	...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...
7. Trains or engines travelling in the wrong direction through points	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8. Trains running into stations or sidings at too high a speed	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9. Ditto over cattle on the line	...	...	...	...	...	...	...	4	...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...
10. Ditto over obstructions on the line	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11. Ditto through gates at level-crossings	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12. The bursting of boilers of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12 (a). Ditto of tubes, &c., of engines	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13. The failure of machinery, Springs, &c., of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	...	...	...	...	...	...	7	...	...	...	...	...	...	...	...	...	...	...	...	...
14. Ditto of tyres	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15. Ditto of wheels	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16. Ditto of axles	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...
17. Ditto of brake apparatus	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18. Ditto of couplings	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
20. Broken rails	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
21. The flooding of portions of permanent-way	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...
22. Slips in cuttings or embankments	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
23. Fire in trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
24. Fire at stations, or involving injury to bridges or viaducts	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
25. Other accidents	1	...	...	...	...	...	...	2	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ALL CLASSES	2	...	...	...	...	...	...	10	...	...	...	...	...	...	21	...	...	...	...	...	...	11	...	...	...	...	...	...	2	...	...	...	...	...	...
Number of Passenger miles	758,526							21,286,972							26,678,689							79,629							9,563						
" of Servants employed	139							2,886							4,224							134							50						
Train mileage of all descriptions	10,423							163,330							266,399							6,232							3,108						

TABLE No. 3.—ACCIDENTS to TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the SECOND QUARTER of 1888, &c.—*continued.*

SEE ALSO TABLE No. 4.

GUARANTEED COMPANIES.

	Madras.							South Indian.(a)							Great Indian Peninsula.(b)						
	No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.	
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1. Collisions between passenger trains, or parts of passenger trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	1
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line	1	...	...	...	...	...	...	1	...	...	...	...	...	...	1	...	...	1	...	1	...
3. Collisions between goods trains, or parts of goods trains	1	...	...	...	...	...	...	3	...	...	...	...	...	...	2	...	...	...	...	...	...
4. Collisions between light engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5. Passenger trains, or parts of passenger trains, leaving the rails	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails	16	...	...	...	...	...	..	7	...	...	...	...	...	...	...	...	...	...	...	...	...
7. Trains or engines travelling in the wrong direction through points	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8. Trains running into stations or sidings at too high a speed	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9. Ditto over cattle on the line	24	...	...	...	...	...	...	60	...	...	...	...	...	...	15	...	...	...	...	...	...
10. Ditto over obstructions on the line	1	...	...	...	...	...	...	5	...	...	...	...	...	...	4	...	...	...	...	...	...
11. Ditto through gates at level-crossings	2	...	...	...	...	...	...	4	...	...	...	...	...	...	...	...	...	...	...	...	...
12. The bursting of boilers of engines	...	...	...	...	...	...	...	1	...	...	...	...	..	...	...	...	...	..	...	...	...
12(a). Ditto of tubes, &c., of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...
13. The failure of machinery, springs, &c., of engines	1	...	...	...	...	...	...	10	...	...	...	...	...	...	...	...	...	...	...	...	...
14. Ditto of tyres	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...
15. Ditto of wheels	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...
16. Ditto of axles	...	...	...	...	...	...	..	...	...	...	...	...	...	...	1	...	...	...	...	...	...
17. Ditto of brake apparatus	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...
18. Ditto of couplings	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...
20. Broken rails	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
21. The flooding of portions of permanent-way	1	...	...	...	...	...	...	1	...	...	...	...	...	...	1	...	...	...	...	...	...
22. Slips in cuttings or embankments	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...
23. Fire in trains	9	...	...	...	...	...	...	6	...	..	...	...	...	...	9	...	...	...	...	...	...
24. Fire at stations, or involving injury to bridges or viaducts	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...
25. Other accidents	2	...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ALL CLASSES	58	..	...	...	...	...	...	105	...	...	...	...	...	...	37	...	...	1	1	1	1
Number of Passenger miles	78,096,465							74,368,061							127,388,727						
" of Servants employed	6,431							8,863							27,387						
Train mileage of all descriptions	593,947							550,637							3,297,796						

	Bombay, Baroda and Central India.							Oudh and Rohilkhand.						
	No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.	
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1. Collisions between passenger trains, or parts of passenger trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line	...	...	...	...	...	...	...	3	...	...	...	...	...	...
3. Collisions between goods trains, or parts of goods trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4. Collisions between light engines	...	...	...	...	...	...	...	...	...	..	...	...	...	...
5. Passenger trains, or parts of passenger trains, leaving the rails	...	...	...	...	...	...	...	1	...	...	...	...	...	...
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails	2	...	...	...	...	...	...	2	...	...	...	...	...	...
7. Trains or engines travelling in the wrong direction through points	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8. Trains running into stations or sidings at too high a speed	...	...	...	...	...	...	...	2	...	...	...	...	...	...
9. Ditto over cattle on the line	4	...	...	...	...	...	...	40	...	...	...	...	...	...
10. Ditto over obstructions on the line	1	...	...	...	...	...	...	1	..	...	...	...	...	...
11. Ditto through gates at level-crossings	...	..	...	...	...	...	...	1	...	...	...	...	...	...
12. The bursting of boilers of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12(a). Ditto of tubes, &c., of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13. The failure of machinery, springs, &c., of engines	2	...	...	...	...	...	...	...	...	...	...	...	...	...
14. Ditto of tyres	...	...	...	...	...	..	...	...	...	...	...	...	...	...
15. Ditto of wheels	...	...	...	...	...	..	..	...	...	...	...	...	...	...
16. Ditto of axles	...	...	...	...	...	...	..	...	...	...	...	...	...	...
17. Ditto of brake apparatus	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18. Ditto of couplings	1	...	...	...	...	...	...	1	...	...	...	...	...	...
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	...	...	...	...	...	..	...	...	...	...	...	...	...	...
20. Broken rails	...	...	...	...	...	...	...	3	...	..	...	...	...	...
21. The flooding of portions of permanent-way	...	...	...	...	...	...	...	...	...	...	...	...	...	...
22. Slips in cuttings or embankments	...	..	...	...	...	...	...	...	...	...	...	...	...	...
23. Fire in trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...
24. Fire at stations, or involving injury to bridges or viaducts	1	...	...	...	...	...	...	...	...	...	...	...	...	...
25. Other accidents	40	...	...	...	...	...	...	7	...	...	...	...	...	...
TOTAL ALL CLASSES	51	...	...	...	...	...	...	61	...	...	...	...	...	...
Number of Passenger miles	62,295,639							66,062,499						
" of Servants employed	6,365							6,496						
Train mileage of all descriptions	639,103							694,599						

(a) Includes Cuddapah-Nellore, but excludes Pondicherry Railway.

(b) Includes Dhond-Manmád, Khámgaon, Amráoti and Bhopal-Itársi Railways.

TABLE No. 3.—ACCIDENTS to TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the SECOND QUARTER of 1888, &c.—*continued.*

SEE ALSO TABLE No. 4.

ASSISTED COMPANIES.

	Darjeeling-Himalayan.							Deoghur.							Bengal and North-Western.						
	No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.	
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1. Collisions between passenger trains, or parts of passenger trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3. Collisions between goods trains, or parts of goods trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4. Collisions between light engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5. Passenger trains, or parts of passenger trains, leaving the rails	1	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails	2	...	...	...	...	...	...	...	...	...	...	...	...	...	19	...	...	...	...	...	...
7. Trains or engines travelling in the wrong direction through points	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...
8. Trains running into stations or sidings at too high a speed	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9. Ditto over cattle on the line	...	...	...	...	...	...	...	...	...	...	...	...	...	...	14	...	...	...	...	...	...
10. Ditto over obstructions on the line	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11. Ditto through gates at level-crossings	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12. The bursting of boilers of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12(a). Ditto of tubes, &c., of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13. The failure of machinery, springs, &c., of engines	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14. Ditto of tyres	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15. Ditto of wheels	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16. Ditto of axles	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17. Ditto of brake apparatus	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18. Ditto of couplings	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
20. Broken rails	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
21. The flooding of portions of permanent-way	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
22. Slips in cuttings or embankments	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
23. Fire in trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
24. Fire at stations, or involving injury to bridges or viaducts	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...
25. Other accidents	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...
TOTAL ALL CLASSES	10	...	...	...	...	...	...	...	...	...	...	...	...	...	39	...	...	...	...	...	...
Number of Passenger miles	277,348							126,394							19,773,550						
„ of Servants employed	531							54							3,066						
Train mileage of all descriptions	42,750							3,289							267,051						

	Rohilkhand-Kumaun. (a)							Thaton-Duyinzaik.						
	No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.	
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1. Collisions between passenger trains, or parts of passenger trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3. Collisions between goods trains, or parts of goods trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4. Collisions between light engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5. Passenger trains, or parts of passenger trains, leaving the rails	...	...	...	...	...	...	...	3	...	...	...	...	...	...
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails	3	...	...	...	...	...	...	...	...	...	...	...	...	...
7. Trains or engines travelling in the wrong direction through points	1	...	...	...	...	...	...	...	...	...	...	...	...	...
8. Trains running into stations or sidings at too high a speed	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9. Ditto over cattle on the line	4	...	...	...	...	...	...	...	...	...	...	...	...	...
10. Ditto over obstructions on the line	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11. Ditto through gates at level-crossings	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12. The bursting of boilers of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12(a). Ditto of tubes, &c., of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13. The failure of machinery, springs, &c., of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14. Ditto of tyres	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15. Ditto of wheels	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16. Ditto of axles	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17. Ditto of brake apparatus	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18. Ditto of couplings	...	...	...	...	...	...	...	...	...	...	...	...	...	...
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	...	...	...	...	...	...	...	...	...	...	...	...	...	...
20. Broken rails	...	...	...	...	...	...	...	1	...	...	...	...	...	...
21. The flooding of portions of permanent-way	...	...	...	...	...	...	...	...	...	...	...	...	...	...
22. Slips in cuttings or embankments	...	...	...	...	...	...	...	...	...	...	...	...	...	...
23. Fire in trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...
24. Fire at stations, or involving injury to bridges or viaducts	...	...	...	...	...	...	...	...	...	...	...	...	...	...
25. Other accidents	2	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ALL CLASSES	10	...	...	...	...	...	...	4	...	...	...	...	...	...
Number of Passenger miles	2,622,770							37,224						
„ of Servants employed	935							61						
Train mileage of all descriptions	31,455							2,576						

(a) Includes Bareilly-Pilibhit State Railway.

TABLE No. 3.—ACCIDENTS to TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the SECOND QUARTER of 1888, &c.—*continued.*

SEE ALSO TABLE No. 4.

	Assisted Companies—*concld.*							Native States.																					
	Dibru-Sadiya.							The Nizam's (Guaranteed Company).							The Gaekwar's.							Bhávnagar Gondal-Junágarh-Porbandar.						
	No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.	
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1. Collisions between passenger trains, or parts of passenger trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3. Collisions between goods trains, or parts of goods trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4. Collisions between light engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5. Passenger trains, or parts of passenger trains, leaving the rails	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7. Trains or engines travelling in the wrong direction through points	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8. Trains running into stations or sidings at too high a speed	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9. Ditto over cattle on the line	6	...	...	...	...	...	...	15	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...
10. Ditto over obstructions on the line	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11. Ditto through gates at level-crossings	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12. The bursting of boilers of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12(a). Ditto of tubes, &c., of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13. The failure of machinery, springs, &c., of engines	5	...	...	...	...	...	...	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14. Ditto of tyres	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15. Ditto of wheels	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16. Ditto of axles	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17. Ditto of brake apparatus	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18. Ditto of couplings	7	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
20. Broken rails	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
21. The flooding of portions of permanent-way	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
22. Slips in cuttings or embankments	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
23. Fire in trains	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
24. Fire at stations, or involving injury to bridges or viaducts	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
25. Other accidents	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ALL CLASSES	36	...	...	...	...	...	...	23	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...
Number of Passenger miles	427,139							11,089,089							1,489,652							6,795,354						
" of Servants employed	302							1,645							207							643						
Train mileage of all descriptions	26,258							106,004							17,267							111,569						

TABLE No. 3.—ACCIDENTS to TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the SECOND QUARTER of 1888, &c.—*concluded.*

SEE ALSO TABLE No. 4.

	Native States—*concld.*																						
	Morvi.							Jodhpore.							Total all Railways.								
	No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.			
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		
1. Collisions between passenger trains, or parts of passenger trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...		
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13	...	...	...	2	...	2		
3. Collisions between goods trains, or parts of goods trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15	...	2	1	1	1	3		
4. Collisions between light engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...		
5. Passenger trains, or parts of passenger trains, leaving the rails	1	...	...	...	...	...	...	1	...	...	...	...	...	...	25	...	...	...	...	...	...		
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails	1	...	...	...	...	...	...	...	...	...	...	...	...	...	105	...	...	...	...	...	...		
7. Trains or engines travelling in the wrong direction through points	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10	...	...	...	...	...	...		
8. Trains running into stations or sidings at too high a speed	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	...	...	...	...	...	...		
9. Ditto over cattle on the line	...	...	...	...	...	...	...	...	...	...	...	...	...	...	518	...	...	...	...	...	...		
10. Ditto over obstructions on the line	1	...	...	...	...	...	...	...	...	...	...	...	...	...	42	...	1	...	...	...	1		
11. Ditto through gates at level-crossings	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13	...	...	...	1	...	1		
12. The bursting of boilers of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...		
12(a). Ditto of tubes, &c., of engines	...	...	...	...	...	...	...	1	...	...	...	...	...	...	14	...	...	...	...	...	...		
13. The failure of machinery, springs, &c., of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	68	...	...	...	...	...	...		
14. Ditto of tyres	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...		
15. Ditto of wheels	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
16. Ditto of axles	...	...	...	...	...	...	...	...	...	...	...	...	...	...	24	...	1	...	...	...	1		
17. Ditto of brake apparatus	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...		
18. Ditto of couplings	...	...	...	...	...	...	...	...	...	...	...	...	...	...	44	...	...	...	...	...	...		
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...		
20. Broken rails	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9	...	...	...	...	...	...		
21. The flooding of portions of permanent-way	...	...	...	...	...	...	...	8	...	...	...	...	...	...	18	...	...	...	...	...	...		
22. Slips in cuttings or embankments	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	...	...	...	...	...	...		
23. Fire in trains	1	...	...	...	...	...	...	...	...	...	...	...	...	...	71	...	...	...	...	...	...		
24. Fire at stations, or involving injury to bridges or viaducts	...	...	...	...	...	...	...	...	...	...	...	...	...	...	21	...	...	...	...	...	...		
25. Other accidents	...	...	...	...	...	...	...	1	...	...	1	3	1	3	87	...	...	1	3	1	3		
TOTAL ALL CLASSES	4	...	...	...	...	...	...	11	...	...	1	3	1	3	1,113	...	4	2	7	2	11		
Number of Passenger miles	1,069,053							3,305,871							1,108,278,481								
„ of Servants employed	222							413							158,966								
Train mileage of all descriptions	27,575							27,029							14,243,047								

TABLE No. 4.

TABLE

ACCIDENTS to TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., on the several RAILWAYS open for traffic in INDIA during the SECOND

Number of RAILWAY SERVANTS

Serial Number.	RAILWAYS.	1.—Collisions between passenger trains, or parts of passenger trains.	2.—Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line.	3.—Collisions between goods trains, or parts of goods trains.	4.—Collisions between light engines.	5.—Passenger trains, or parts of passenger trains, leaving the rails.	6.—Goods trains, or parts of goods trains, engines, &c., leaving the rails.	7.—Trains or engines travelling in the wrong direction through points.	8.—Trains running into stations or sidings at too high a speed.	9.—Trains running over cattle on the line.	10.—Trains running over obstructions on the line.	11.—Trains running through gates at level-crossings.	12.—The bursting of boilers of engines.	12(a).—The bursting of tubes, &c., of engines.	13.—The failure of machinery, springs, &c., of engines.	14.—The failure of tyres.	15.—The failure of wheels.	16.—The failure of axles.	17.—The failure of brake apparatus.	18.—The failure of couplings.	19.—The failure of tunnels, bridges, viaducts, or culverts, &c.	20.—Broken rails.
	STATE IMPERIAL.																					
1	East Indian (a)	1	...	3	1	1	5	...	...	20	7	1	...	...	2	1	...	...	...	5	...	1
2	Rajputana-Malwa (b)	...	...	1	1	...	1	...	2	71	7	3	...	2	8	...	...	15	...	12	...	4
3	Bengal-Nágpur (c)	...	...	...	...	...	3	...	...	18	5	...	...	...	...	...	...	2	...	...	...	...
4	Mysore	...	...	...	...	...	...	...	...	11	...	...	...	...	...	...	...	...	...	1	...	...
5	Southern Mahratta (d)	...	...	..	...	3	1	...	...	91	4	1	...	6	2	...	...	1	...	4	...	...
6	Indian Midland	...	1	...	...	...	1	...	..	4	...	...	...	...	...	...	...	...	...	...	...	...
7	North-Western (e)	..	6	4	...	4	14	2	...	39	1	...	...	3	12	1	...	1	...	9	..	...
8	Wardha Coal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	STATE PROVINCIAL.																					
9	Lucknow-Sitapur-Sihrámau	...	...	...	...	...	1	1	...	5	...	...	...	...	...	...	...	...	...	...	...	...
10	Eastern Bengal Railways (f)	1	...	1	...	...	7	4	...	68	2	...	...	1	6	...	...	1	..	1	...	...
11	Nalháti	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12	Tirhoot	...	...	...	...	...	2	...	...	4	...	...	...	1	...	...	...	...	...	1	...	...
13	Burma	...	...	...	...	1	9	...	...	3	2	1	...	...	3	...	...	1	...	...	...	...
14	Jorhát	...	...	...	...	...	3	...	...	...	...	...	...	...	7	...	...	1	...	...	...	...
15	Cherra-Companyganj	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...
	GUARANTEED COMPANIES.																					
16	Madras	...	1	1	...	...	16	...	...	24	1	2	...	...	1	...	...	...	...	...	...	...
17	South Indian (g)	..	1	3	...	...	7	...	...	60	5	4	1	...	10	...	...	...	1	1	...	...
18	Great Indian Peninsula (h)	...	1	2	...	1	...	...	...	15	4	...	...	...	...	...	...	1	...	...	1	...
19	Bombay, Baroda and Central India	...	...	...	...	...	2	...	...	4	1	...	...	...	2	...	...	...	...	1	...	...
20	Oudh and Rohilkhand.	...	3	...	...	1	2	...	2	40	1	1	...	...	...	...	...	...	...	1	...	3
	ASSISTED COMPANIES.																					
21	Darjeeling-Himalayan	...	...	...	...	1	2	...	...	...	...	...	...	...	6	...	...	1	...	...	...	...
22	Deoghur	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...
23	Bengal and North-Western	...	...	...	...	2	19	1	.	14	...	...	...	...	...	...	...	...	...	...	...	...
24	Rohilkhand-Kumaun (i)	...	...	...	...	...	3	1	...	4	...	...	...	...	...	...		...	...	...	...	...
25	Thatôn-Duyinzáik	.	...	...	..	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
26	Dibru-Sadiya	...	...	...	...	6	6	...	...	6	1	...	...	...	5	...	...	...	...	7	...	...
	NATIVE STATES.																					
27	The Nizam's (Guaranteed Company)	...	...	...	...	...	...	...	...	15	...	...	...	...	4	...	...	...	...	1	...	...
28	The Gaekwar's	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
29	Bhávnagar-Gondal-Junágarh-Porbandar	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...
30	Morvi	...	...	...	...	1	1	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...
31	Jodhpore	...	...	...	...	1	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...
	TOTAL 1888	2	13	15	2	25	105	10	4	518	42	13	1	14	68	2	...	24	1	44	1	9
	Average for 5 corresponding previous quarters	1	15	24	3	20	76	14	4	454	26	16	21		55	3	7	12	...	35	...	5

(a) Includes Sindia, Patna-Gya, Dildárnagár-Gházipur and Tárakeshwar Railways.
(b) " Cawnpore-Achnera and Mehsána-Vadnagar Railways.
(c) " Katni-Umaria Railway.
(d) " Bellary-Kistna Railway.
(e) " Amritsar-Pathánkot and Rájpura-Bhatinda Railways.

No. 4.

QUARTER of 1888, distinguishing the different Classes of ACCIDENTS, the Number of PASSENGERS and OTHERS and the KILLED OR INJURED thereby.

21.—The flooding of portions of permanent-way.	22.—Slips in cuttings or embankments.	23.—Fire in trains.	24.—Fire at stations, or involving injury to bridges or viaducts.	25.—Other accidents.	TOTAL ALL CLASSES.	NUMBER OF PASSENGERS AND OTHERS.		NUMBER OF SERVANTS		TOTAL ALL CLASSES.		Mean miles of Railway open.	Number of Passengers carried.	Train mileage of all descriptions.	Passenger mileage.	PER MILE OPEN.			TOTAL PASSENGERS.				Serial Number.
						Killed.	Injured.	Killed.	Injured.	Killed.	Injured.					Number of Passengers carried.	Train mileage of all descriptions.	Passenger mileage.	PER MILLION OF PASSENGERS. Killed.	PER MILLION OF PASSENGERS. Injured.	PER MILLION OF PASSENGER MILES. Killed.	PER MILLION OF PASSENGER MILES. Injured.	
...	...	3	1	5	57	...	...	...	1	...	1	1,680	4,031,528	2,281,758	240,682,964	2,400	1,358	143,264	...	...	...	...	1
...	...	5	7	1	140	...	2	...	2	...	4	1,685½	2,278,163	1,716,087	113,065,265	1,352	1,018	67,081	...	0·878	...	0·018	2
1	1	7	...	3	40	...	...	...	...	...	...	186	248,134	175,510	6,549,014	1,334	944	35,210	...	...	...	...	3
...	...	1	...	...	13	...	...	...	...	...	...	139¾	164,096	45,759	5,573,982	1,174	327	39,885	...	...	...	...	4
3	...	15	2	1	134	...	...	...	...	...	...	849¾	642,565	458,495	32,993,280	756	540	38,827	...	...	...	...	5
...	...	...	...	...	6	...	...	...	...	...	...	136¼	66,569	52,213	3,529,103	488	383	25,902	...	...	...	...	6
...	...	14	3	7	120	...	...	...	...	...	...	2,440	2,600,384	1,920,456	139,865,185	1,066	787	57,322	...	...	...	...	7
...	...	...	...	...	...	...	...	...	...	...	...	45	39,845	20,822	1,007,689	885	463	22,393	...	...	...	...	8
...	...	...	...	1	8		...	...	...	...	...	105	130,624	42,543	3,472,215	1,244	405	33,069	...	...	...	...	9
...	...	...	4	3	99	...	2	...	...	...	2	797	1,767,274	641,007	57,501,570	2,217	804	72,148	...	1·132	...	0·035	10
...	...	...	...	1	2	...	...	...	...	...	...	27¼	37,833	10,423	758,526	1,388	382	27,836	...	...	...	...	11
...	...	...	...	2	10	...	...	...	...	...	...	259	600,432	163,330	21,286,972	2,318	630	82,189	...	...	...	...	12
...	...	...	...	1	21	...	...	...	...	...	...	333	949,753	266,399	26,678,689	2,852	800	80,116	...	...	...	...	13
...	...	...	...	...	11	...	...	...	...	...	...	30½	10,295	6,232	79,629	338	204	2,594	...	...	...	...	14
1	...	...	...	...	2	...	...	...	...	...	...	7½	3,227	3,108	9,563	430	414	1,275	...	...	...	...	15
1	...	9	...	2	58	...	...	...	...	...	...	841	1,978,162	593,947	78,096,465	2,352	706	92,861	...	...	...	...	16
1	...	6	2	3	105	...	...	...	...	...	...	737	2,180,875	550,637	74,368,061	2,959	747	100,906	...	...	...	...	17
1	2	9	...	...	37	...	...	1	1	1	1	1,502½	2,430,430	3,297,796	127,388,727	1,618	2,195	84,785	...	...	...	...	18
...	...	...	1	40	51	...	...	...	...	...	...	461	2,490,661	639,103	62,295,639	5,403	1,386	135,132	...	...	...	...	19
...	...	...	...	7	61	...	...	...	...	...	...	694¼	1,413,274	694,599	66,062,499	2,036	1,001	95,157	...	...	...	...	20
...	...	...	...	...	10	...	...	...	...	...	...	51¾	10,367	42,750	277,348	200	826	5,359	...	...	...	...	21
...	...	...	...	...	...	...	...	...	...	...	...	4¾	26,387	3,289	126,394	5,555	692	26,609	...	...	...	...	22
...	...	...	1	2	39	...	...	...	...	...	...	376	607,218	267,051	19,773,550	1,615	710	52,589	...	...	...	...	23
...	...	...	...	2	10	...	...	...	...	...	...	91	68,428	31,455	2,622,770	752	346	28,822	...	...	...	...	24
...	...	...	...	...	4	...	...	...	...	...	...	8	4,653	2,576	37,224	582	322	4,653	...	...	...	...	25
...	...	...	...	5	36	...	...	...		...	...	78	15,873	26,258	427,139	204	337	5,476	...	...	...	...	26
2	...	1	...	...	23	...	...	...	...	...	...	277	198,937	106,004	11,089,089	718	383	40,032	...	...	...	...	27
...	...	...	...	...	...	...	...	...	...	...	...	59	70,030	17,267	1,489,652	1,187	293	25,248	...	...	...	...	28
...	...	...	...	...	1	...	...	...	...	...	...	193	177,030	111,569	6,795,354	917	578	35,209	...	...	...	...	29
...	...	1	...	...	4	...	...	...	...	...	...	68	29,043	27,575	1,069,053	427	406	15,721	...	...	...	...	30
8	...	...	...	1	11	...	...	1	3	1	3	124	77,901	27,029	3,305,871	628	218	26,660	...	...	...	...	31
18	3	71	21	87	1,113	...	4	2	7	2	11	14,287¾	25,349,991	14,243,047	1,108,278,481	1,774	997	77,568	...	0·158	...	0·004	
8	8	98	16	67	988	2	13	3	16	5	29	11,602¾	20,309,147	12,412,659	931,234,151	1,750	1,070	80,260	0·098	0·640	0·002	0·014	

(f) Includes Northern Bengal, Kaunia-Dharlla, Dacca, Assam-Behar, and Bengal Central Railways.
(g) " Cuddapah-Nellore, but excludes Poudicherry Railway.
(h) " Dhond-Manmád, Khámgaon, Amráoti and Bhopal-Itársi Railway
(i) " Bareilly-Pilibhit State Railway.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

RETAIL PRICES FOR THE 2nd HALF OF DECEMBER 1888.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or Cholum (*Sorghum vulgare*).		Bajra or Cumbu. (*Pennisetum typhoideum*).		Marua or Ragi (*Eleusine corocana*).		Kangni or Kakun, Italian millet (*Setaria italica*).		Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar or Thur Cadjan Pea (*Cajanus indicus.*)		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Burma—																										
Tenasserim—																										
Mergui	...	...	...	...	11 8	11 8	14 2	14 2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	428 0	428 0	14 9	14 9
Tavoy	...	...	...	...	8 13	9 9	10 8	11 7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	399 3	399 0	24 2	16 1
Moulmein and Amherst	9 0	9 0	...	...	7 14	7 14	8 11	8 11	...	...	...	...	...	...	...	...	9 5	9 5	12 2	12 2	...	...	220 0	220 0	20 15	20 15
Pegu (deltaic)—																										
Pegu	...	...	...	...	8 4	8 10	12 4	9 3	...	...	...	...	...	...	...	...	12 2	12 2	22 0	...	...	...	160 0	160 0	17 0	17 0
Rangoon	11 2	11 2	...	...	10 6	10 6	11 2	11 2	...	...	...	...	...	...	...	...	13 0	13 0	...	*	...	...	250 0	250 0	19 7	16 10
Thongwa	...	...	...	...	9 12	9 12	11 1	11 1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	150 0	150 0	17 13	17 13
Bassein	...	...	...	...	10 3	9 10	13 6	10 12	...	...	...	...	...	...	...	...	9 5	9 5	...	...	...	...	216 14	216 14	16 11	16 4
Pegu (inland)—																										
Shwaygyin	...	...	...	...	9 1	7 1	9 9	7 12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	250 0	250 0	14 2	12 3
Tharawadi	...	...	...	...	10 0	10 0	13 5	13 5	...	...	...	...	...	...	...	...	9 0	9 0	...	...	8 2	8 2	450 0	450 0	11 8	11 8
Henzada	...	...	...	...	10 4	11 15	15 10	15 10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	183 8	183 8	39 7	39 7
Prome	8 2	8 2	...	...	8 6	12 0	9 13	16 0	...	...	...	...	...	...	...	...	8 14	8 14	44 9	44 9	9 5	9 5	160 to 180	180 0	12 0	12 0
Toungoo	...	...	...	...	8 0	8 0	9 2	9 2	...	...	...	...	...	...	...	...	9 7	9 7	...	...	...	..	200 0	54 0	14 1	14 1
Thayetmyo	7 7	7 7	...	...	11 11	11 11	12 9	12 9	...	...	...	...	...	...	...	...	10 11	10 11	37 8	37 8	...	...	245 0	245 0	11 3	11 3
Upper Burma—																										
Mandalay	9 2	8 0	...	...	10 7	11 0	11 10	12 9	...	...	...	...	...	...	...	...	8 9	8 4	12 7	12 7	8 2	...	140 0	155 0	17 12	16 0
Arakan—																										
Sandoway	...	...	...	...	17 4	16 0	19 10	18 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	469 11	469 11	24 0	24 0
Kyouk-pyu	...	...	...	...	12 1	11 9	13 4	12 7	...	...	...	...	...	...	...	...	...	5 0	...	...	...	...	333 0	225 0	24 0	24 0
Akyab	...	...	...	...	14 0	12 0	16 0	13 0	...	...	...	...	...	...	...	...	9 0	10 0	...	...	8 0	8 0	180 0	170 0	20 0	20 0
Assam—																										
Surma—																										
Sylhet	10 0	10 0	...	...	17 8	12 11	22 12	21 7	...	...	...	...	...	...	...	...	11 8	11 8	...	...	22 0	11 12	108 0	108 0	9 11	10 0
Cachar	7 10	8 0	...	...	13 0	13 5⅓	18 13⅓	17 12⅓	...	...	...	...	...	...	...	...	16 0	11 6⅔	...	...	...	10 10⅔	80 0	80 0	10 0	9 11
Khási and Jaintiá Hills	...	...	...	...	8 0	7 8	11 0	10 0	...	...	...	...	...	...	...	...	11 0	9 8	16 0	16 0	10 0	9 0	100 0	100 0	8 0	7 8
Gáro Hills	...	...	...	...	6 0	6 0	16 0	16 0	...	...	...	...	...	...	...	...	10 0	10 0	...	...	...	6 8	160 0	160 0	6 7	6 7
Brahmáputra—																										
Goálpára	16 0	16 0	...	...	8 0	8 0	13 0	13 0	...	...	...	...	...	...	...	...	10 0	10 0	...	...	...	10 0	80 0	80 0	9 8	9 8
Kámrúp	10 0	10 0	...	...	8 0	8 0	20 0	18 0	...	...	...	...	...	...	...	...	11 4	10 0	...	...	...	11 4	160 0	160 0	10 0	10 0
Darrang	6 8	6 8	...	...	14 0	13 0	16 0	16 0	...	...	...	...	...	...	...	...	11 0	11 0	...	...	...	9 0	150 0	150 0	8 0	8 0
Nowgong	8 0	8 0	...	...	8 0	8 0	16 0	16 0	...	...	...	...	...	...	...	...	9 0	9 0	...	...	...	...	120 0	120 0	8 0	8 0
Sibságar	...	...	...	...	6 0	6 0	20 0	20 0	...	...	...	...	...	...	...	...	12 0	12 0	...	...	...	10 0	200 0	200 0	8 0	8 0
Lakhimpur	8 0	8 0	...	...	7 0	8 0	12 0	14 0	...	...	...	...	...	...	...	...	10 0	11 0	10 0	10 0	...	10 0	160 0	160 0	9 0	9 0

Bengal—																										
Eastern hill tracts—																										
Chittagong Hill Tracts	...	...	...	...	11 6¾	11 6¾	13 5¼	13 5	...	...	...	...	...	...	...	...	...	...	...	...	320 0	320 0	8 0	8 0
Hill Tipperah	6 0	6 0	...	...	9 0	9 0	20 0	20 0	...	...	...	...	...	...	...	...	10 0	10 0	...	...	8 0	8 0	...	...	8 0	8 0
Nágá Hills	...	...	...	...	8 0	...	10 0	10 0	...	...	...	...	...	...	...	...	4 0	4 0	...	...	...	4 0	100 0	100 0	4 0	4 0
Eastern—																										
Backergunge	...	...	...	...	13 5	12 5	16 13	14 7	...	...	...	...	...	...	...	...	13 5	11 0	...	...	13 5	10 10	120 0	120 0	10 10*a*	10 0
Noakholly	...	...	...	...	18 0	18 0	20 0	20 0	...	...	...	...	...	...	...	...	12 0	13 0	...	...	...	...	...	...	8 0	8 0
Chittagong	11 0	11 0	...	...	14 0	13 0	17 5	18 0	...	...	...	...	...	...	...	...	11 8	12 0	...	...	§	9 0	110 0	110 0	9 0*b*	9 0
Tipperah	12 8	12 8	...	...	16 0	16 0	20 0	20 0	...	...	...	...	...	...	...	...	16 0	15 4	...	...	8 0	8 0	...	...	8 0	8 0
Dacca	15 0	15 0	20 0	20 0	14 0	14 0	16 0	16 0	...	...	...	...	...	...	...	...	13 0	13 0	...	...	16 0	16 0	120 0	120 0	9 2*c*	9 2
Mymensingh	9 0	9 0	...	...	12 0	12 0	20 0	20 0	...	...	...	...	...	...	...	...	12 0	12 12	...	...	13 0	13 0	...	...	9 10*d*	9 10
Deltaic—																										
Koolna	...	...	...	...	14 0	13 0	18 0	16 0	...	...	...	...	...	...	...	...	16 0	16 0	...	...	...	...	160 0	160 0	10 0*e*	10 0
24-Pergunnahs	12 8	12 0	16 0	14 0	8 0	8 0	16 0	17 0	...	...	...	...	...	...	12 8	13 0	16 0	16 0	...	...	17 0	20 0	100 0	100 0	10 4*f*	10 4
Midnapore	13 5	13 5	40 0	40 0	13 0	13 0	17 8	16 8	...	...	...	...	...	...	...	...	14 0	14 0	...	...	20 0	14 0	120 0	120 0	10 4*g*	10 8
Howrah	¶	‡	...	...	12 8	11 8	17 12	17 12	...	...	...	...	...	...	...	...	15 0	15 0	...	...	13 8	12 8	100 0	100 0	10 8	10 8
Calcutta	12 9	12 7	16 13	18 3	10 3	10 10	15 3	15 8	17 12	...	11 14	12 4	...	...	17 12	17 12	15 3	15 2	16 13	16 0	16 10	16 4	95 0	95 0	10 5	10 10
Hooghly	13 0	13 0	...	...	10 0	10 0	13 0	13 0	...	...	...	...	...	...	...	...	13 0	13 0	...	...	13 0	13 0	120 0	120 0	9 0*h*	9 0
Nuddea (Kishnaghur)	14 0	14 0	22 14	20 0	12 5	12 5	17 10	18 5	...	...	...	...	...	...	...	...	16 0	15 4	...	...	17 12	17 12	...	...	9 2*i*	9 2
Jessore	11 0	11 0	...	...	11 0	11 0	17 0	17 0	...	...	...	...	...	...	...	...	16 0	16 0	...	...	16 0	16 0	100 0	100 0	10	10 0
Furreedpore	11 0	13 0	...	32 0	8 0	10 0	16 0	13 0	...	...	...	...	...	...	...	...	11 0	14 0	...	...	10 0	...	120 0	120 0	9 0	10 0
Central—																										
Bankoora	12 4	12 0	14 8	14 0	16 4	15 0	21 0	21 0	...	...	...	...	...	...	...	...	14 8	14 8	19 0	22 0	18 12	19 0	320 0	320 0	10 0	10 0
Burdwan	12 4	11 14	§	...	13 8	13 8	18 12	19 2	...	...	...	...	...	...	...	...	16 8	16 0	§	§	16 0	17 13	107 0	107 0	10 7*k*	10 7
Beerbhoom	11 4	11 4	...	...	12 0	12 0	16 8	16 8	...	...	...	...	...	...	...	...	14 4	13 8	...	...	16 12	10 0	160 0	160 0	10 0*l*	10 0
Moorshedabad	13 8	13 8	...	...	13 4	13 0	18 0	19 0	...	...	...	...	...	...	...	...	16 0	16 0	...	...	20 0	18 0	200 0	200 0	10 10*m*	10 10
Sonthal Pergunnahs	13 0	13 0	...	...	12 8	12 8	19 0	19 0	...	...	...	...	...	...	...	...	14 0	14 8	19 8	20 0	23 0	17 0	200 0	200 0	9 0	9 0
Pubna	17 0	15 0	...	...	8 0	8 0	17 4	17 4	...	...	...	...	...	...	...	...	18 0	12 0	...	...	18 12	22 8	200 0	200 0	10 0*n*	10 0
Bogra	9 12¾	12 0	...	...	12 0	13 8	18 12	19 8	...	...	...	...	...	...	...	...	9 12	9 12	...	...	...	...	90 0	90 0	8 4	8 4
Rajshahye	15 12	15 12	24 0	26 4	12 0	12 0	16 8	16 2	...	...	...	...	...	...	...	...	13 8	13 8	...	...	18 3	17 12	240 0	240 0	9 9	9 12
Maldah	14 0	14 0	...	...	12 0	13 0	17 0	17 8	...	...	...	...	...	...	...	...	12 0	14 0	...	...	...	...	120 0	160 0	9 0	9 4
Northern—																										
Rungpore	14 3	14 3	...	...	12 4	12 4	16 0	16 0	...	...	...	...	...	...	...	...	10 5	10 5	...	...	10 0†	7 5	120 0	120 0	9 6*o*	9 6
Dinagepore	12 0	12 0	12 0	12 0	15 8	15 8	19 9	19 5	...	...	...	...	...	...	...	...	12 0	10 8	...	...	9 8	9 8	160 0	160 0	10 0	10 0
Jalpáiguri	11 0	10 0	16 0	16 0	9 8	11 0	16 0	16 0	...	...	...	...	...	...	...	...	11 0	10 0	...	...	9 8	11 0	128 0	128 0	9 0*p*	9 0
Darjeeling	10 0	10 0	10 0	10 0	5 0	5 0	12 0	12 0	...	...	...	...	14 0	14 0	...	...	10 0	10 0	20 0	20 0	8 0	8 0	120 0	120 0	...*q*	8 0
Orissa—																										
Pooree	11 13	10 8	...	...	11 13	11 13	17 1	17 1	...	...	...	...	...	...	...	...	13 2	13 2	...	...	13 2	13 2	80 0	80 0	11 13	11 13
Cuttack	13 2	13 2	...	...	11 13	11 13	19 11	21 0	...	...	...	...	...	...	...	...	18 6	17 1	...	...	17 1	17 1	80 0	80 0	11 0	11 0
Balasore	12 0	12 0	13 0	13 0	12 0	12 0	22 0	22 0	...	...	...	...	...	...	...	...	13 0	13 0	...	...	...	12 0	160 0	140 0	9 12*r*	9 8
Chota-Nagpur—																										
Singbhoom	10 0	10 0	20 0	20 0	16 0	16 0	20 0	20 0	...	...	...	...	...	...	...	...	12 0	12 0	...	...	15 0	15 0	200 0	260 0	7 0	7 0
Manbhoom	11 8	11 0	...	...	13 0	12 8	22 0	22 0	...	...	...	...	...	...	...	...	13 5	13 5	26 0	24 0	16 0	16 0	280 0	280 0	8 8*s*	8 0
Lohardugga	11 0	11 8	§	17 0	14 8	14 8	19 0	20 8	...	...	...	...	29 0	31 0	...	...	15 8	15 0	18 0	17 0	18 8	19 0	140 0	140 0	8 6	8 0
Hazáribágh	12 0	12 8	11 0	12 0	8 0	8 0	17 0	17 0	¶	¶	¶	¶	20 0	24 0	...	¶	14 0	15 0	20 0	19 0	16 0	16 0	320 0	320 0	8 0	8 0

* None in market. † Unhusked. ‡ Not available. § No sale. ¶ Not procurable.

a In sub-divisions retail prices of salt per rupee are :—Patuakhali and Bhola 8 sers, and Perozepore 9 sers.
b At Cox's Bazar retail price of salt 8 sers per rupee.
c In sub-divisions retail prices of salt per rupee are :—Manickgunge 9 sers, Moonshigunge 8-14 sers, and Naraingunge 10 sers.
d In sub-divisions retail prices of salt per rupee are :—Kishoregunge, Jamalpore and Sherpore 8 sers, Attea 10 sers, and Netrokona 9 sers.
e In sub-divisions retail prices of salt per rupee are :—Satkhira 9-13 sers and Bagirhat 8 seers.
f In sub-divisions retail prices of salt per rupee are :—Baraset and Bassirhat 9 sers, Diamond Harbour (at Kalpihat) 8 sers, Barrackpore 9-2 seers and Dum-Dum 10 sers.
g In sub-divisions retail prices of salt per rupee are :—Ghattal 10-12 sers, Tumlook 8 sers, and Contai 10-8 sers.
h In sub-divisions retail prices of salt per rupee are :—Serampore 11 sers and Jehanabad 10 sers
i In sub-divisions retail prices of salt per rupee are :—Kooshtea, Chooadanga and Ranaghat 10 sers, and Meherpore 10-8 sers.
j In sub-divisions retail prices of salt per rupee are :—Jhenidah 9 sers, Magoora and Bongong 10 sers, and Narail 7½ sers.
k In sub-divisions retail prices of salt per rupee are :—Culna 10 sers, Cutwa 9-15 sers, and Raneegunge 10-4 sers.
l At Rampore Haut retail price of salt 10-8 sers per rupee.
m In sub-divisions retail prices of salt per rupee are :—Lalbagh 9 sers, Kandi and Jungipore 10 sers.
n At Serajgunge retail price of salt 10 sers per rupee.
o In sub-divisions retail prices of salt per rupee are :—Nilphamari 10 sers, Gaibanda 7-8 sers and Kurigram 9 sers.
p At Fallacotta in Alipore sub-division retail price of salt 8 sers per rupee.
q At Siliguri retail price of salt 8 sers per rupee.
r At Bhudruck retail price of salt 9 sers per rupee.
s At Govindpore retail price of salt 10 sers per rupee.

RETAIL PRICES FOR THE 2nd HALF OF DECEMBER 1888—*continued.*

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or Cholum (*Sorghum vulgare*).		Bajra or Cumbu (*Pennisetum typhoideum*).		Marua or Ragi (*Eleusine corocana*).		Kangni* or Kakun, Italian millet (*Setaria italica*).		Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar or Thur Cadjan Pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Bengal—*continued.*																										
Behar, south—																										
Monghyr	15 12	15 12	21 0	13 15	14 11	12 9	17 13	16 12	21 0	...	...	...	16 13	...	10 8	...	19 2	18 5	18 10	18 9	18 14	18 5	168 0	168 0	9 8t	9 8
Gya	13 8	13 8	16 0	15 4	9 8	9 8	15 8	15 8	...	...	...	...	...	...	14 4	14 4	17 0	16 0	...	...	18 0	19 0	200 0	200 0	9 0u	9 0
Patna	16 4	17 0	20 0	19 8	11 0	11 8	16 0	17 5	...	18 0	...	...	...	23 0	15 8	15 0	19 0	19 8	20 0	21 8	22 0	22 0	130 0	130 0	10 0	10 0
Shahabad	15 8	14 8	18 4	18 0	10 0	9 0	15 8	15 8	18 4	18 0	...	...	...	...	...	...	18 0	18 0	...	...	14 0	13 8	160 0	160 0	10 0v	10 0
Behar, north—																										
Purneah	14 0	14 0	...	...	14 0	14 0	16 0	16 0	...	...	...	...	...	...	...	...	13 0	13 0	...	...	16 0	16 0	200 0	200 0	9 0w	9 0
Bhágalpur	15 2	15 12	12 10	12 10	11 0 to 15 2	11 6	15 2 to 16 6	15 2	...	...	...	...	...	...	...	...	16 11	16 1	18 4	18 4	17 10	17 10	189 0	189 0	10 1	10 1
Durbhunga	12 9½	13 0	20 15¼	18 0	10 2	11 8	14 5	15 0	...	...	...	...	19 12	22 0	...	...	17 0	15 8	18 11	18 4	20 15¼	19 12	157 0	160 0	...	11 0
Mozufferpore	12 0	12 8	...	...	9 0	10 0	12 0	13 0	...	...	...	...	..	...	.	...	16 0	16 0	17 0	19 8	20 0	20 0	160 0	160 0	10 0x	10 0
Sarun	15 0	15 0	21 8	18 8	8 8	8 8	13 8	13 8	...	...	...	...	20 0	20 0	15 0	15 0	17 8	17 8	20 0	20 8	20 8	20 8	160 0	160 0	10 0	10 0
Chumparun	13 0	14 0	21 0	22 0	9 0	9 0	13 8	15 0	...	...	...	...	23 0	26 0	...	...	15 0	16 0	19 0	21 8	21 0	22 0	160 0	160 0	8 0y	9 8
N.-W. Provinces—																										
Eastern—																										
Mirzapur	13 0	12 8	18 0	17 0	8 0	8 0	12 0	12 8	17 0	18 0	15 0	15 0	16 0	16 0	11 0	14 0	15 0	16 0	17 0	16 0	17 0	17 0	100 0	100 0	10 0	9 8
Benares	13 15	13 13	16 2	16 8	9 12	9 12	14 10	14 10	16 4	16 8	15 11½	15 7	17 9½	17 14	13 12	13 12	16 13	16 13	17 14	17 14	16 13	16 13	120 0	120 0	10 11	10 11
Ghazipur	14 3	14 3	18 0	18 0	7 2	7 2	11 9	11 9	11 9	21 14	21 14	15 7	20 9	20 9	15 7	15 7	17 6	17 6	18 0	18 0	17 6	17 6	154 8	154 8	9 10	9 10
Jaunpur	14 0	14 8	17 0	18 8	7 0	7 0	14 0	14 0	...	...	...	...	...	...	...	...	20 0	21 0	...	...	19 0	19 0	140 0	140 0	8 0	9 0
Allahabad	12 8	12 8	17 0	17 0	8 0	8 0	13 0	13 0	19 0	22 0	16 8	16 0	...	...	...	...	16 0	16 4	16 0	16 0	14 0	14 0	160 0	160 0	10 0	10 0
Central—																										
Bánda	14 8	16 0	15 12	16 0	8 0	8 0	12 8	12 8	17 0	20 0	15 8	17 0	...	...	12 0	12 0	16 0	17 8	...	...	13 0	14 0	160 0	160 0	10 0	9 8
Fatehpur	13 0	13 8	15 0	16 0	11 8	12 0	12 4	13 0	15 0	18 0	14 0	15 8	...	...	...	...	14 8	16 0	...	...	19 0	20 4	160 0	160 0	10 0	10 0
Hamírpur	14 14	16 0	16 4	17 13	9 0	9 0	12 0	12 0	16 0	19 0	15 7	17 4	...	...	...	...	16 0	17 0	...	...	18 6	...	140 0	140 0	10 13	10 8
Jalaun	14 0	15 0	17 0	17 0	9 0	9 0	10 0	10 0	18 0	20 0	16 0	17 0	...	...	16 0	16 0	16 0	17 0	18 0	18 0	17 0	17 0	140 0	140 0	11 0	11 0
Cawnpore	14 4	15 0	17 0	18 0	9 0	9 0	13 0	13 0	18 0	18 8	17 0	17 8	*	...	18 0	17 8	17 8	18 0	19 8	22 0	20 8	20 8	160 0	140 0	12 0	12 0
Etáwah	15 4	15 2	17 8	17 8	6 0	6 8	12 8	12 8	18 12	19 4	18 4	18 4	15 0	15 8	14 0	14 0	18 12	19 8	16 0	18 8	20 0	20 8	120 0	120 0	11 0	11 0
Farukhabad	13 8	14 0	17 0	17 4	6 8	6 8	10 0	10 8	17 4	...	15 4	15 8	...	...	21 0	23 0	17 0	18 0	17 8	18 8	19 8	19 12	150 0	140 0	11 4	11 4
Mainpuri	14 6	15 0	17 6	18 0	4 8	4 8	14 0	15 0	15 8	16 8	15 6	16 8	...	...	...	...	14 0	13 8	19 6	20 8	16 0	17 0	160 0	160 0	10 10	10 10
Etah	14 12	15 12	19 0	19 0	8 8	8 8	12 8	12 8	16 0	18 0	16 0	16 0	...	...	15 0	16 0	22 0	23 0	20 0	20 0	13 12	15 0	120 0	120 0	11 4	11 0
Western—																										
Lalitpur	13 4	13 12	17 0	18 0	9 8	9 8	12 0	11 8	15 0	16 8	12 0	13 0	20 0	20 0	15 0	15 0	15 0	16 0	16 0	18 0	11 8	10 12	160 0	160 0	10 0	9 4
Jhánsi	14 4	14 4	19 0	19 0	7 8	7 8	11 8	11 8	17 0	17 2	15 4	15 4	...	...	...	...	16 6	17 14½	20 4	20 4	...	...	180 0	180 0	10 8	10 8
Agra	13 8	13 8	18 8	18 8	5 0	5 0	9 0	9 0	16 8	17 0	15 0	15 0	...	...	17 0	17 0	21 0	21 0	20 0	20 0	14 0	14 8	100 0	100 0	12 0	12 0
Muttra	13 8	14 0	19 0	20 0	7 8	7 8	11 8	11 8	19 0	19 0	16 0	16 0	...	...	12 0	12 0	21 8	22 8	19 8	19 8	24 0	24 0	120 0	120 0	11 8	11 8
Aligarh	14 8	14 12	19 10	21 0	5 10	5 4	11 12	10 8	19 2	21 0	19 6	16 8	...	...	15 0	15 0	21 8	22 0	21 12	22 8	25 0	26 0	130 0	140 0	12 0	12 0
Bulandshahr	14 12	15 8	20 0	20 0	7 0	7 0	11 0	11 8	19 0	20 0	16 8	16 8	...	...	16 0	16 0	21 8	22 8	20 0	21 0	16 0	16 0	130 0	140 0	11 0	11 4
Meerut	14 8	14 8	20 0	21 0	6 0	6 0	13 0	13 0	19 0	18 8	16 0	16 0	14 0	14 0	14 0	14 0	21 0	21 8	19 0	19 0	21 0	21 0	95 0	95 0	11 8	13 4
Sub-montane—																										
Ballia	14 8	14 4	19 4	19 4	9 5	10 4	15 8	15 8	18 0	18 0	...	...	...	...	13 0	15 0	18 0	18 0	19 4	18 0	19 4	19 4	100 0	100 0	10 6	10 4
Azamgarh	13 4	13 4	15 8	15 14	10 5	10 5	13 4	13 4	...	...	...	...	20 10	...	13 4	...	16 4	16 10	18 8	19 8	13 4	13 4	177 8	177 8	9 12	9 13
Gorakhpur	13 8	13 8	18 0	18 0	9 7	9 0	14 6½	14 6½	18 0	18 0	...	...	19 13	19 13	17 1½	18 0	18 0	17 9½	18 14½	18 14½	21 9½	20 12	140 0	140 0	10 3	10 3
Basti	16 12	17 0	21 0	21 0	...	...	28 0	28 0	...	...	...	...	...	...	...	...	18 0	18 8	20 0	21 0	21 0	21 0	140 0	140 0	10 0	10 0
Shahjahánpur	15 0	15 4	20 0	21 0	8 8	8 8	15 8	15 8	19 0	19 0	17 0	17 8	26 0	26 0	22 0	22 0	17 8	17 8	20 0	20 0	20 8	20 0	160 0	160 0	11 0	11 0
Budaun	14 0	15 4	19 2	18 8	6 0	6 0	13 3	14 0	16 12	19 3	15 4	17 4	...	...	...	...	16 8	18 0	18 0	19 3	18 0	20	192 0	192 0	11 4	11 4
Pilibhit	14 4	13 12	20 0	20 0	12 8	12 8	15 0	15 0	20 0	20 0	17 0	17 8	...	...	...	...	16 12	17 8	21 4	22 8	21 4	21 8	200 0	200 0	10 8	10 8

Bareilly	13 2	13 12	17 8	18 12	6 4	6 4	12 13	13 7	16 4	18 12	15 10	16 14	23 2	...	17 8	16 14	16 14	17 13	18 2	19 6	17 8	18 2	150 0	150 0	10 10	10 10
Moradabad	16 0	16 0	23 0	23 0	10 8	10 8	14 8	14 8	24 8	24 8	18 4	17 12	...	...	16 4	16 4	20 0	20 0	21 8	22 8	23 8	23 8	165 0	165 0	11 8	11 8
Tarái	16 14	17 8	27 8	28 12	10 0	10 0	14 6	14 8	22 8	27 8	19 6	20 0	...	...	27 8	30 0	19 6	18 12	25 0	25 0	22 8	22 8	100 0	100 0	10 0	10 0
Bijnor	14 10	15 3	21 15	21 10	8 2	7 14	12 6	12 15	...	...	17 2	17 7	...	...	...	...	20 0	20 0	21 15	22 8	...	...	135 0	135 0	10 11	11 0
Muzaffarnagar	15 6	15 6	23 2	22 0	6 9	6 9	12 10	12 10	22 0	22 0	18 11	18 11	17 10	17 10	16 8	16 8	22 0	22 0	22 0	22 0	14 5	14 5	132 0	132 0	11 9	11 9
Saháranpur	15 9½	15 1	22 9	22 9	8 9½	8 9½	11 13	11 13	23 10½	23 10½	18 4½	18 4½	21 8	21 8	21 8	21 8	21 8†	21 8	21 8	21 8	15 1†	15 1	129 0	129 0	11 0	11 4½
Dehra Dún	14 4	14 4	20 8	20 8	6 8	6 8	11 0	11 0	18 0	18 0	16 0	16 0	20 0	20 0	...	...	19 8	19 8	19 0	19 0	16 0	16 0	160 0	160 0	10 0	10 0
Kumaun	14 0	14 0	16 0	16 0	12 0	12 0	13 0	13 0	...	...	...	...	18 0	18 0	20 0	20 0	12 0†	12 0†	16 0	20 0	8 0‡	8 0‡	160 0	160 0	8 0	8 0
Garhwal	12 8	13 12	13 8	17 0	7 12	7 12	11 12	12 8	21 0	...	8 8	...	8 8	23 12	...	...	8 0	10 8	...	...	...	8 8	...	180 0	...	8 8
Oudh—																										
Southern—																										
Partabgarh	14 8	15 0	17 0	19 0	13 0	13 5	17 0	14 0	16 0	18 9	...	16 0	...	...	18 0	...	...	19 0	13 0	...	5 0	13 0	360 0	180 0	14 0	9 9
Sultánpur	14 8	14 8	19 0	19 0	9 0	9 0	15 8	15 8	19 0	19 0	16 0	16 0	24 0	40 0	20 0	20 0	20 0	20 0	16 0	16 0	20 0	20 8	160 0	160 0	10 8	10 8
Rae-Bareli	14 4	15 0	18 0	19 0	7 0	7 0	14 0	14 0	19 0	20 0	17 0	17 8	20 0	20 0	16 0	16 0	18 8	19 0	16 0	16 0	22 0	22 0	160 0	160 0	10 0	10 0
Unao	14 8	14 12	16 0	16 8	9 0	9 0	13 8	13 8	16 0	17 0	17 0	17 0	...	20 0	14 0	15 0	17 0	18 0	18 0	19 0	14 8	14 8	160 0	160 0	11 0	11 0
Lucknow	14 8	14 12	18 0	19 0	6 0	6 0	13 0	13 0	18 0	19 4	17 0	18 0	22 0	23 0	19 0	20 0	16 14	17 4	20 0	21 0	20 0	21 0	130 0	130 0	10 8	10 8
Hardoi	15 8	16 1	19 0	18 8	7 0	7 0	14 0	15 0	18 0	18 0	16 0	17 2	...	31 0	...	22 0	18 0	19 0	19 0	21 8	14 0	14 0	140 0	140 0	10 8	10 8
Northern—																										
Fyzabad	14 0	13 12	18 4	18 0	9 0	9 0	13 0	13 0	18 0	18 0	16 8	15 8	18 0	20 0	15 8	17 0	18 0	18 0	19 0	19 8	21 0	20 8	120 0	110 0	10 0	10 0
Barabanki	13 12	14 0	18 0	18 0	10 0	10 0	13 0	12 8	18 0	20 0	17 0	19 0	24 0	24 0	16 0	15 0	16 0	17 0	20 0	20 8	21 0	19 12	120 0	120 0	10 0	10 0
Gonda	15 0	14 8	16 0	16 8	12 0	12 0	13 12	13 0	21 0	21 0	19 0	19 0	22 0	22 0	14 0	14 0	19 8	20 0	22 0	22 8	22 0	22 0	200 0	200 0	10 8	10 8
Bahraich	15 0	14 8	23 0	22 0	12 0	12 0	14 8	14 8	26 0	25 0	17 0	17 [illegible]	30 0	32 0	14 0	14 0	21 0	21 0	25 0	25 0	22 0	22 0	140 0	140 0	10 8	10 8
Sitapur	15 8	16 4	18 0	21 8	8 0	8 0	14 0	14 0	20 0	23 0	19 4	21 8	27 0	31 0	22 8	24 0	19 0	20 0	21 0	23 0	21 0	22 8	160 0	160 0	10 8	10 8
Kheri	16 0	16 0	19 0	20 0	8 0	8 0	15 8	16 0	22 8	26 0	22 0	25 0	22 0	20 0	15 0	15 0	17 8	17 8	22 8	26 0	22 0	22 8	140 0	140 0	10 8	10 8
Rajputana—																										
Eastern—																										
Partábgarh	14 6	14 11	18 12	18 12	6 4	6 4	8 2	8 2	17 8	16 4	12 8	11 4	...	...	...	...	18 8	18 12	17 8	17 8	20 0	20 0	...	...	14 14	14 14
Bánswára	15 0	16 4	15 0	15 0	5 0	6 4	8 2	8 12	7 8	8 2	...	...	...	...	...	...	15 6	15 0	20 0	18 12	8 9	8 9	...	...	10 0	10 5
Meywar (Oodeypore)	11 11½	10 15	14 7¼	14 7¼	7 6½	7 0½	7 13	7 13	14 1	13 4½	10 15	11 11½	*Nil*	*Nil*	10 2½	10 2½	14 13½	14 13½	13 10¾	13 10¾	10 2½	10 2½	160 0	160 0	10 15	10 15
Sirohi	11 8	11 0	16 0	16 0	6 0	6 0	7 0	7 0	13 0	13 0	14 0	14 0	...	...	19 0	19 0	14 0	14 8	14 0	15 0	9 0	9 8	160 0	160 0	12 0	12 0
Erinpura	12 14	12 3	17 1	15 4	...	...	8 8	8 0	15 0	14 6	14 1	13 12	...	...	...	...	18 6	16 11	...	...	...	...	260 0	240 0	12 0	12 0
Ajmere	13 0	13 0	16 8	16 0	3 0	3 0	8 0	8 0	17 0	16 0	14 0	14 0	...	...	...	...	18 0	18 0	16 0	15 0	...	...	80 0	80 0	12 0	12 0
Abu	10 14	10 12	14 12	14 8	6 4	6 4	8 0	8 0	...	...	12 0	13 8	...	...	...	...	14 12	14 12	13 0	...	10 0	10 0	...	...	11 0	11 0
Kishengarh	14 4	14 0	18 0	17 12	9 0	9 0	10 0	10 0	19 4	19 0	15 0	14 4	...	...	...	...	18 12	18 8	16 4	17 0	...	...	...	120 0	13 0	13 0
Boondee	17 8	16 8	22 8	21 8	7 8	7 8	8 0	8 0	21 0	20 8	15 6	15 0	...	...	...	...	19 0	20 0	20 8	20 8	...	...	160 0	160 0	11 0	11 8
Kotah	15 0	15 0	14 0	14 0	7 0	7 0	9 0	9 0	18 0	18 0	13 0	12 0	...	...	...	...	17 0	17 0	16 0	16 0	11 0	11 0	240 0	240 0	10 0	10 0
Jhalláwar	13 9	13 9	12 15	12 15	7 5½	7 5½	9 6	9 6	16 7½	16 7½	14 2½	14 2½	...	...	11 1	11 1	15 12½	15 12½	16 7½	16 7½	7 13½	7 3½	175 0	175 0	10 3	10 3
Tonk	14 12	14 3	22 12	21 7	8 8	8 9	9 8	9 10	23 4	20 10	20 0	18 6	...	...	...	...	23 0	20 12	20 4	19 0	...	...	100 0	100 0	11 0	11 4
Jeypore	14 8	14 12	20 8	21 0	5 0	4 12	8 4	8 0	21 0	21 8	18 0	17 4	...	...	13 0	13 0	18-0 to 20 4	19-0 to 21 0	21 0	21 8	21 0	21 0	115 0	115 0	12 0	12 0
Kerauli	17 13	16 4	20 10	21 14	10 0	10 0	11 4	12 8	20 0	20 0	18 2	17 8	...	...	12 8	11 4	20 5	21 4	...	...	22 8	25 0	200 0	200 0	11 8	11 4
Dholpur	13 9	14 4	20 8	21 10	9 0	10 2	11 4	13 8	18 4	19 2	18 0	18 2	...	...	12 6	13 8	20 8	21 14	...	...	24 8	24 15	90 0	90 0	11 6	11 1
Bhartpur	14 4	14 12	20 0	21 8	7 12	7 12	9 8	9 8	18 8	18 4	16 4	16 12	...	...	11 8	11 12	21 0	22 3	18 0	19 0	20 0	21 8	160 0	160 0	11 8	11 8
Alwar	15 10	16 1	21 9	22 10	8 0	8 0	10 8	10 8	22 8	23 1	18 5	18 3	...	...	14 8	14 8	22 3	23 1	21 5	21 7	31 0	31 0	200 0	200 0	12 12	12 12
Deoli Cantonment	15 0	14 3	20 8	20 10½	4 0	4 0	7 0	9 0	20 5	18 2½	18 0	17 12	...	...	...	...	20 0	19 10½	...	...	...	...	230 0	230 0	12 0	11 5
Nasirabad Cantonment	13 8	13 8	18 0	18 2	7 0	7 0	8 0	8 0	17 12	18 0	15 0	15 0	12 0	...	...	12 0	19 0	19 1	15 10½	16 8	12 0	12 0	90 0	90 0	12 4	12 4
Hilly Tracts of Meywar	11 0	12 0	15 0	15 0	...	...	7 8	7 12	...	...	...	...	...	...	...	...	12 0	14 0	16 0	17 0	...	...	¶	§	10 0	10 0
Bálmer	10 9	10 9	...	...	5 0	5 0	6 8	6 8	...	...	12 3	12 3	...	...	...	...	9 12	9 12	...	...	...	...	260 0	260 0	13 0	13 0
Anádra	11 10	11 2	14 8	14 8	6 8	6 0	8 0	8 0	...	...	14 0	14 0	...	...	...	...	14 8	14 8	14 8	14 8	10 4	10 12	...	...	12 0	12 0
Shahpura	13 8	13 12	16 8	16 6	8 13	8 4	10 8	10 6	16 12	14 2	15 0	14 0	...	...	...	...	16 12	16 8	15 0	...	...	...	160 0	160 0	12 0	12 0
Western—																										
Jodhpur	12 3	12 3	16 4	15 0	6 4	6 4	7 8	7 8	13 12	13 12	12 3	13 2	...	...	...	...	16 4	16 4	12 8	12 8	...	...	...	...	13 7	13 12
Jaisulmer	9 12	9 12	...	...	8 0	7 12	9 0	9 4	12 10	12 10	10 12	10 12	...	...	...	...	10 0	10 0	...	...	...	...	...	...	21 0	21 0
Bickanir	11 12	11 12	...	...	3 2	3 2	6 11	6 11	...	...	12 15½	12 12	...	...	...	...	15 10½	16 4	...	...	8 0	8 0	100 0	100 0	13 4	13 4
Central India—																										
Indore	13 8	13 8	13 0	13 0	7 0	7 0	8 0	8 0	19 0	16 0	16 0	15 8	*	*	*	*	16 8	16 4	21 8	22 0	16 4	13 12	120 0	120 0	10 4	10 4
Nimach Cantonment	12 12	12 6	19 0	19 0	8 0	7 0	10 0	9 0	17 14	17 9	15 0	15 0	...	...	...	...	18 8	18 8	18 4	18 3	18 0	11 8	160 0	160 0	11 14	12 0
Baghelkhand (Satna)	16 4	17 0	22 8	22 8	8 0	8 0	14 0	14 0	19 0	18 0	17 0	16 4	*	*	*	*	17 8	17 4	*	*	20 0	21 0	160 0	160 0	10 8	10 8
Goona	15 0	14 8	15 0	15 0	7 12	7 12	8 0	8 0	18 8	17 8	...	...	...	...	...	...	18 0	17 4	18 8	18 0	...	...	200 0	200 0	10 0	10 0
Gwalior	12 0	12 0	15 7	16 1	7 4	7 4	8 2	8 2	14 15	15 7	13 8	13 10	...	...	9 1	9 1	14 0	17 10	15 11	15 7	16 0	19 10	126 14	126 14	10 2	10 0

* No sale. † For unhusked grain. ‡ For husked grain. § Nine pies per bundle. ¶ Six pies per bundle.

t In sub-divisions retail prices of salt per rupee are :—Beguserai 9-4 sers and Jamui 9 sers.

u In sub-divisions retail prices of salt per rupee are :—Aurungabad 9-8 sers and Nowada 8 seers.

v In sub-divisions retail prices of salt per rupee are :—Buxar and Sasseram 10 sers, and Bhabooa 9-8 sers.

w In Kissengunge and Arrareah sub-division retail price of salt 10 seers per rupee.

x In Hajipore and Sitamarhi sub-divisions retail price of salt 10 sers per rupee.

y At Bettiah retail price of salt 10 sers per rupee.

z In sub-divisions retail prices of salt per rupee are :—Madhubani 10 sers and Tajpore 11 sers.

RETAIL PRICES FOR THE 2nd HALF OF DECEMBER 1888—*continued.*

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or Cholum (*Sorghum vulgare*).		Bajra or Cumbu (*Pennisetum typhoideum*).		Marua or Ragi (*Eleusine coracana*).		Kangni or Kakun, Italian millet (*setaria italica*).		Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar or Thur Cadjan Pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch	Ch. S.	S. Ch	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch	S. Ch.	S. Ch	S. Ch.	S. Ch	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Punjab—																										
Southern—																										
Hissar	17 0	17 0	21 0	22 0	...	...	10 0	10 0	23 0	22 0	18 0	17 0	...	...	...	...	24 0	22 0	18 0	17 0	...	...	85 0	85 0	11 0	11 0
Ferozepore	17 0	16 0	25 0	24 0	...	...	10 0	8 0	25 0	24 0	20 0	19 0	...	...	16 0	20 0	22 0	23 0	24 0	22 0	12 0	...	100 0	100 0	13 0	12 8
Montgomery	15 0	15 0	20 0	20 0	...	...	9 0	9 0	20 0	18 0	15 0	15 0	...	...	20 0	20 0	20 0	20 0	18 0	16 0	12 0	12 0	200 0	200 0	11 0	11 0
Central—																										
Gurgaon	17 0	17 0	23 0	23 0	...	...	10 0	10 0	22 0	22 0	18 0	18 0	...	...	...	...	23 0	23 0	18 0	18 0	22 0	22 0	130 0	130 0	11 0	11 0
Delhi	15 0	15 0	21 0	22 0	...	...	12 0	12 0	20 0	20 0	16 0	16 0	...	...	11 0	14 0	22 0	22 0	21 0	21 0	23 0	23 0	70 0	70 0	10 0	10 0
Rohtak	16 0	16 0	20 0	22 0	...	...	11 0	11 0	25 0	24 0	20 0	19 0	...	...	...	...	24 0	25 0	17 0	17 0	20 0	20 0	120 0	120 0	11 0	11 0
Karnál	17 0	16 0	24 0	23 0	...	...	12 0	12 0	25 0	25 0	17 0	17 0	22 0	22 0	17 0	17 0	26 0	25 0	24 0	24 0	22 0	22 0	120 0	120 0	10 8	10 8
Lahore	15 0	15 0	24 0	22 0	...	...	8 0	8 0	24 0	25 0	14 0	14 0	...	...	20 0	20 0	21 0	21 0	21 0	21 0	12 0	12 0	100 0	100 0	12 0	12 0
Sub-montane—																										
Umballa	18 0	18 0	23 0	24 0	...	...	12 0	12 0	22 0	22 0	16 0	16 0	20 0	20 0	12 0	12 0	25 0	25 0	23 0	23 0	16 0	16 0	130 0	130 0	12 0	12 0
Ludhiána	19 0	19 0	25 0	26 0	...	...	11 0	11 0	24 0	25 0	22 0	22 0	...	...	20 0	20 0	25 0	25 0	24 0	25 0	14 0	14 0	110 0	110 0	12 8	12 8
Jullundur	18 0	18 0	24 0	24 0	...	...	8 0	8 0	24 0	24 0	18 0	18 0	...	...	20 0	20 0	22 0	22 0	26 0	24 0	...	...	100 0	100 0	12 8	12 8
Hoshiárpur	18 0	18 0	24 0	23 0	...	...	12 0	10 0	25 0	24 0	20 0	16 0	16 0	13 0	20 0	16 0	22 0	22 0	23 0	23 0	13 0	16 0	100 0	90 0	13 0	13 0
Gurdáspur	17 0	17 0	22 0	22 0	...	...	12 0	12 0	22 0	22 0	14 0	14 0	...	...	12 0	12 0	20 0	19 0	22 0	22 0	8 0	8 0	120 0	120 0	13 0	12 0
Amritsar	17 0	17 0	23 0	23 0	...	...	11 0	11 0	22 0	22 0	17 0	17 0	...	...	18 0	19 0	22 0	22 0	24 0	23 0	...	...	90 0	90 0	13 0	13 0
Hills—																										
Simla	13 0	13 0	*	*	...	...	10 0	10 0	16 0	16 0	15 0	15 0	*	*	*	*	8 0	18 0	*	*	*	*	65 0	65 0	9 8	9 8
Kángra	13 0	13 0	17 0	16 0	...	...	11 0	10 0	12 0	13 0	10 0	10 0	24 0	22 0	8 0	8 0	15 0	15 0	16 0	16 0	12 0	12 0	100 0	100 0	10 0	10 0
North-western—																										
Siálkote	17 0	17 0	24 0	24 0	...	...	13 0	12 0	23 0	23 0	21 0	21 0	...	...	25 0	30 0	22 0	22 0	21 0	21 0	12 0	12 0	160 0	160 0	13 0	13 0
Gujránwála	16 0	16 0	17 0	23 0	...	...	1 0	9 0	21 0	21 0	12 0	12 0	...	‡	10 0	10 0	20 0	20 0	19 0	19 0	8 0	8 0	90 0	90 0	13 0	13 0
Gujrát	17 0	16 0	22 0	21 0	...	...	9 0	9 0	20 0	19 0	18 0	18 0	...	...	12 0	12 0	20 0	19 0	20 0	18 0	11 0	11 0	120 0	120 0	13 0	13 0
Jhelum	16 0	16 0	22 0	23 0	...	...	11 0	11 0	21 0	21 0	19 0	18 0	...	...	...	...	20 0	19 0	20 0	20 0	...	13 0	160 0	160 0	14 0	13 0
Ráwalpindi	15 0	15 0	21 0	20 0	...	...	10 0	9 0	22 0	22 0	17 0	16 0	...	...	16 0	16 0	19 0	19 0	18 0	16 0	17 0	18 0	90 0	80 0	13 8	13 8
Hazára	12 0	13 0	17 0	18 0	...	...	11 0	11 0	...	...	12 0	12 0	...	...	12 0	12 0	15 0	15 0	15 0	15 0	...	...	80 0	80 0	11 0	11 0
Peshawar	14 0	14 0	21 0	21 0	...	...	10 0	10 0	23 0	22 0	15 0	14 0	...	...	19 0	20 0	17 0	16 0	20 0	19 0	23 0	23 0	100 0	100 0	39 0	41 0
Kohát	13 0	13 0	19 0	18 0	...	...	11 0	11 0	16 0	17 0	16 0	16 0	...	...	15 0	15 0	15 0	15 0	18 0	15 0	...	...	166 0	120 0	56 0	56 0
Western—																										
Shahpur	16 0	16 0	22 0	20 0	...	...	9 0	9 0	22 0	22 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	10 0	10 0	240 0	240 0	13 0	13 0
Jhang	16 0	16 0	25 0	24 0	...	...	10 0	10 0	20 0	20 0	20 0	20 0	20 0	18 0	16 0	18 0	21 0	20 0	18 0	20 0	10 0	10 0	240 0	240 0	12 0	13 0
Mooltan	14 0	14 0	21 0	21 0	...	...	10 0	10 0	20 0	20 0	17 0	17 0	...	...	28 0	28 0	17 0	17 0	17 0	17 0	...	...	100 0	100 0	12 0	12 0
Bannu	14 0	15 0	23 0	21 0	...	...	10 0	10 0	22 0	20 0	17 0	16 0	8 0	8 0	8 0	8 0	19 0	19 0	20 0	21 0	11 0	11 0	60 0	60 0	40 0	40 0
D. I. Khán	14 0	14 0	24 0	22 0	...	...	8 0	8 0	21 0	20 0	18 0	18 0	15 0	15 0	5 0	5 0	18 0	17 0	15 0	13 0	...	...	112 0	112 0	42 0	40 0
Muzaffargarh	15 0	15 0	20 0	20 0	...	...	12 0	12 0	17 0	16 0	17 0	16 0	...	...	...	...	17 0	17 0	...	...	11 0	11 0	110 0	110 0	12 0	11 0
D. G. Khán	15 0	14 0	21 0	21 0	...	...	10 0	13 0	21 0	23 0	18 0	19 0	...	...	...	...	16 0	17 0	...	...	...	...	75 0	75 0	27 0	27 8
Sind and Baluchistan—																										
Karáchi	11 0	11 8	18 0	18 0	8 0	8 0	10 0	10 0	15 0	15 0	13 0	13 0	*	*	*	*	14 0	14 0	14 0	14 0	7 0	7 0	90 0	90 0	14 0	14 0
Hyderabad (Gidu Bandar)	11 0	11 8	18 0	19 0	6 8	7 8	9 8	10 8	18 8	17 8	15 0	14 8	...	...	...	...	12 8	13 8	...	...	...	...	150 0	140 0	11 8	11 8
Thar and Párkar (Umarkot)	12 0	12 0	...	...	...	...	10 0	10 0	...	...	12 0	12 12	...	...	...	...	...	...	...	...	...	...	120 0	120 0	12 0	12 0
Sukkur	12 12	13 0	18 0	18 0	8 0	8 0	14 0	12 0	19 0	19 0	17 8	19 0	...	...	...	...	16 0	16 0	...	...	10 8	11 0	140 0	160 0	12 8	12 8
Shikárpur	11 12	11 8	15 8	15 8	8 0	7 12	9 4	8 8	19 0	18 8	17 12	17 8	...	...	...	...	14 12	14 8	...	...	10 8	10 0	150 0	140 0	11 8	11 8
Upper Sind Frontier	12 4	12 0	17 0	16 0	8 0	9 0	10 0	11 0	22 0	20 0	18 0	18 0	...	...	...	...	15 0	15 0	...	...	12 0	12 4	160 0	160 0	11 0	11 0
Quetta	12 6	11 8	12 14	13 0	5 0	5 0	7 14	7 8	15 8	15 8	*	...	*	...	*	...	12 0	12 0	13 0	12 8	*	...	64 0	64 0	9 0	9 0

Bombay—																												
Konkan—																												
Karwar	11 8	11 0	...	...	7 0	7 0	11 0	11 0	20 0	18 0	...	...	24 0	24 0	12 0	12 0	12 0	12 0	...	...	9 0	10 0	213 5	213 5	11 0	11 0
Ratnágiri	9 4	9 4	...	...	9 4	9 2	10 5	10 5	15 10	15 5	13 5	12 2	16 7	16 3	...	...	12 10	13 1	...	...	9 9	9 4	135 0	135 0	11 0	11 0
Colába (Alibág)	8 0	...	...	...	...	...	11 4	11 4	...	...	10 0	...	...	...	...	...	10 0	...	...	...	7 0	7 0	90 0	90 0	12 0	...
Bombay	9 0	8 13	14 5	16 7	6 3	6 1	10 3	10 1	15 7	15 9	12 3	12 10	13 4	14 10	12 3	11 13	12 10	12 15	14 0	15 5	7 7*	7 5	70 13	67 1	10 1	10 1
Tanna (Salsette)	8 0	8 0	...	...	7 3	7 3	9 7	9 5	...	...	11 4	11 4	...	...	...	...	12 5	12 5	...	...	6 7	6 7	71 2	71 2	12 4	12 4
Deccan—																												
Dharwar (Hubli)	15 0	15 0	...	...	10 0	10 0	11 0	11 0	27 0	23 0	23 0	23 0	31 0	31 0	...	...	13 0	14 0	...	...	9 0	9 0	80 0	80 0	9 0	9 0
Belgaum	15 8	16 0	...	...	12 0	11 8	12 8	12 0	21 0	20 0	19 0	19 0	26 0	27 0	18 0	19 0	12 0	13 0	...	...	11 0	11 0	70 0	67 0	11 8	11 8
Satara	10 11	10 11	13 0	13 0	8 3	8 3	10 0	10 0	13 5	13 5	12 5	12 5	16 5	16 5	18 3	18 3	16 4	16 4	19 2	19 2	16 8	16 8	97 1	97 1	11 10	11 10
Sholápur	14 8	13 9	17 6	17 6	8 8	8 8	10 6	10 6	22 6	20 11	19 4	19 4	...	...	...	...	13 11	16 6	...	...	14 3	13 12	80 0	80 0	11 8	11 8
Bijápur	13 5	13 5	10 4	10 4	7 3	7 3	9 15	9 15	18 0	18 0	16 3	16 3	...	...	...	...	14 14	14 14	...	...	10 2	10 2	80 0	80 0	9 10	9 10
Poona (City)	11 8	10 6	10 3	10 3	8 9	8 9	9 13	9 13	14 2	15 3	11 8	11 8	16 6	16 6	...	...	11 8	16 2	...	...	10 2	10 2	60 13	60 13	10 2	11 2
Khandesh—																												
Ahmadnagar	13 6	13 6	...	...	8 0	8 0	9 1	9 1	16 0	15 0	13 8	13 0	...	...	...	...	16 6	16 0	...	...	11 3	11 3	85 0	85 0	11 6	11 6
Násik	14 12	14 12	...	...	9 0	9 0	10 8	10 10	...	...	14 4	14 6	18 3	18 3	...	...	17 2	17 2	...	...	11 4	11 4	106 8	106 8	12 12	12 12
Khandesh (Dhulia)	12 0	12 0	...	...	7 8	7 8	9 6	9 6	15 7	13 12	14 1	12 7	..	...	12 10	12 10	14 13	13 8	...	...	8 12	8 12	106 0	106 0	10 8	10 8
Guzerat—																												
Surat	13 0	12 0	11 0	11 0	6 0	6 0	9 0	8 8	15 0	13 8	15 0	12 0	...	...	...	...	12 0	12 0	...	...	9 0	8 8	120 0	120 0	12 0	12 0
Broach	11 0	10 8	...	...	8 0	8 0	9 8	9 8	14 0	14 0	13 0	12 8	...	...	...	...	12 8	12 8	...	...	12 0	9 0	120 0	120 0	12 12	12 12
Kaira	11 13	11 13	17 12	16 0	7 10	7 10	10 0	9 6	16 0	16 0	14 8	14 8	16 13	16 13	...	...	13 0	13 0	...	...	11 6	11 6	90 0	90 0	13 5	13 5
Baroda Camp (Sadar Bazar)	8 9	8 9	13 11	13 11	6 4½	6 4½	6 15	6 15	...	...	12 9	12 9	14 4½	13 11	...	...	11 3½	10 13½	...	...	9 2	9 2	80 0	80 0	10 13½	10 13½
Ahmedabad (Daskrohi)	12 0	11 0	18 0	18 0	6 0	6 0	8 0	8 0	14 0	14 0	14 0	14 0	...	...	...	...	15 0	16 0	...	...	10 0	10 0	80 0	80 0	13 8	13 8
Panch Mahals (Godhra)	10 0	9 0	...	...	8 0	8 0	10 0	10 0	17 6	13 4	13 2	12 2	17 6	16 0	...	...	15 0	15 0	17 6	14 0	12 6	10 0	160 0	160 0	11 2	11 2
Deesa Cantonment	12 8	12 0	10 8	12 0	7 0	7 0	8 0	8 0	12 8	10 12	13 8	13 8	...	...	...	...	14 8	14 0	...	...	9 8	9 0	150 0	150 0	12 8	11 4
Kathiawar—																												
Rájkot	11 8	11 0	...	...	6 8	6 8	7 8	7 8	12 8	12 4	11 8	11 0	...	...	...	...	8 8	7 8	...	...	7 8	7 8	100 0	100 0	40 0	40 0
Central Provinces—																												
Western—																												
Nimár	14 4	14 4	...	...	7 8	7 8	11 7	11 7	16 8	17 11	...	...	...	...	...	...	14 3	14 3	...	...	10 11	10 11	120 0	120 0	10 13	10 13
Khandwa-Ásirgarh Cant.	13 0	13 0	...	...	9 0	9 0	11 0	11 0	15 12	16 3	14 0	13 11	...	...	13 0	13 0	14 2	14 8	...	...	9 8	9 8	160 0	160 0	10 0	10 0
Hoshangabad	13 0	13 0	...	...	8 0	8 10	9 0	9 0	16 0	16 0	...	...	...	...	...	...	18 0	18 0	...	...	10 8	9 0	80 0	80 0	9 8	9 0
Betúl	13 9	13 9	...	...	9 9	9 9	10 0	10 0	17 7	17 7	...	...	...	...	...	...	18 4	18 4	...	...	11 6	11 6	320 0	320 0	7 9	7 9
Chhindwára	16 14	14 0	...	...	8 0	8 0	11 7	11 7	20 9	24 0	...	...	...	...	...	...	21 11	21 11	...	...	10 10	10 8	160 0	160 0	9 2	8 0
Nágpur	16 4	16 14	...	...	8 2	8 7	12 3	12 3	19 11	19 11	...	...	...	...	...	...	19 11	19 11	...	...	11 4	11 4	100 0	119 0	9 13	9 13
Wardha	17 2	17 2	...	...	8 0	8 0	11 7	11 7	24 0	24 0	...	...	...	...	...	...	17 2	17 2	...	...	16 0	12 13	124 0	124 0	9 10	9 10
Central—																												
Narsinghpur	12 15	13 8	...	...	9 3	9 12	10 14	11 8	...	...	...	...	...	...	...	...	17 10	18 11	...	...	13 10	13 11	200 0	200 0	9 2	9 2
Saugor	14 13	14 13	...	...	9 4	7 15	10 4	8 10	...	...	...	...	...	...	...	...	17 1	17 1	...	...	10 8	10 8	180 0	140 0	...	...
Damoh	16 0	16 0	...	...	10 11	10 0	11 7	11 7	...	...	...	...	...	...	...	...	17 2	18 7	...	...	10 11	...	200 0	200 0	9 2	9 2
Jubbulpore	13 4	13 0	...	...	7 8	7 0	10 0	9 4	18 0	19 0	...	...	...	...	...	...	17 12	17 12	...	...	10 0	10 8	130 0	120 0	9 4	9 4
Mandla	16 0	17 8	...	...	10 0	10 0	12 0	14 0	...	...	...	...	...	...	...	...	24 0	25 0	...	...	9 0	9 0	256 0	256 0	9 8	9 0
Seoni	14 15	14 15	...	...	10 3	10 3	13 9	13 9	...	...	...	...	...	...	...	...	19 8	19 8	...	...	10 15	10 15	200 0	200 0	9 10	9 10
Bálághát	18 6	18 6	...	...	13 2	13 12	17 14	17 14	...	...	...	...	...	...	...	...	19 3	19 3	...	...	12 8	12 8	192 0	192 0	8 0	8 0
Bhandára	18 12	18 12	...	...	...	...	16 4	16 4	...	...	...	...	...	...	...	...	18 12	18 12	...	...	10 0	10 0	195 0	195 0	9 2	8 0
Chánda	18 10	18 10	...	...	...	...	14 7	14 7	23 6	23 6	...	...	...	...	...	...	19 3	19 3	...	...	10 6	10 6	400 0	400 0	9 0	9 0
Eastern—																												
Biláspur	17 12	17 12	...	...	10 3	10 3	11 4	11 4	...	...	...	...	...	...	...	...	14 0	14 0	...	...	10 15	10 14	64 0	64 0	7 2	7 2
Raipur	19 11	19 11	...	...	10 4	10 4	15 15	15 15	...	...	...	...	...	...	...	...	16 0	16 0	...	...	13 0	13 0	80 0	80 0	8 0	8 0
Sambalpur	14 0	14 0	...	...	12 4	12 4	17 8	16 10	...	...	...	...	...	...	...	...	13 8	13 8	...	...	8 0	8 0	160 0	160 0	9 3	8 12
Berar—																												
Buldána	16 0	16 0	...	...	8 0	8 0	10 0	10 0	17 0	17 0	...	17 0	...	...	...	...	18 0	19 0	...	...	12 0	12 0			9 0	9 0
Básim	17 4	16 10	...	...	7 5	7 10	9 10	9 10	24 0	19 4	...	22 0	...	...	...	...	20 10	21 0	...	...	13 2	13 0			9 6	9 13
Akola	16 0	15 0	...	...	6 8	6 8	9 8	7 8	15 0	17 0	...	15 0	...	...	...	...	19 0	17 0	...	...	17 0	15 0	†	†	10 0	9 8
Ellichpur	14 12	14 12	...	8 0	7 0	7 0	8 6	8 6	15 0	18 12	...	15 0	...	...	...	...	14 12	14 12	...	...	10 0	10 0			9 4	9 4
Amráoti	15 0	15 0	...	...	7 0	7 3	8 0	8 11	18 10	17 9	...	14 11	...	...	...	...	16 0	16 0	...	...	12 0	11 0			9 0	9 0
Wún	16 0	14 0	...	...	9 0	8 0	10 0	10 0	...	17 0	...	...	...	...	...	...	16 0	16 0	...	...	20 0	16 0			10 0	10 0
Nizam's Territories—																												
Secunderabad	12 15	12 11	...	...	7 2	7 2	10 8	10 8	18 13	18 13	17 12	18 4	...	...	...	...	12 11	12 11	...	...	17 12	16 12	130 0	130 0	8 14	8 12
Boláram	13 8	11 9	...	...	7 11	7 1	8 5	8 5	20 4	15 2	...	...	...	...	...	...	14 3	11 15	...	...	...	...	116 14	116 14	9 0	9 0
Chadarghat	10 12	10 8	...	...	6 12	7 0	9 4	9 0	18 0	19 0	22 0	19 0	...	...	...	...	13 0	13 8	...	...	...	...	120 0	120 0	9 8	9 8

* Not procurable. † Firewood is sold by head-load, cart-load, and bullock-load. ‡ Not produced.

RETAIL PRICES FOR THE 2nd HALF OF DECEMBER 1888—*concluded*.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or Cholum (*Sorghum vulgare*).		Bajra or Cumbu (*Pennisetum typhoideum*).		Marua or Ragi (*Eleusine coracana*).		Kangni or Kakun, Italian millet (*Setaria italica*).		Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar or Thúr Cadjan Pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Madras—																										
Malabar Coast—																										
Malabar	8 10	8 5	...	...	12 10	12 10	13 6	13 6	*	*	*	*	20 6	20 6	...	...	...	...	...	...	...	...	136 2	136 2	11 11	11 11
S. Canara	8 2	8 2	...	...	12 10	12 10	14 13	14 13	*	*	*	*	21 13	25 0	...	...	...	...	...	...	...	...	128 13	128 13	13 5	13 5
South, central—																										
Coimbatore	9 13	9 13	...	...	12 10	12 10	13 10	13 10	21 11	22 3	25 6	25 6	26 3	26 3	...	...	...	...	...	...	...	...	133 10	133 10	11 11	11 11
Nílgiris	8 8	8 8	...	...	9 10	9 10	11 3	11 3	20 0	21 10	16 13	16 13	21 10	20 3	...	...	...	...	...	...	...	...	161 13	161 13	9 3	9 3
Salem	10 3	10 3	...	...	12 11	12 3	14 2	13 3	25 8	23 11	22 2	23 0	29 2	29 2	...	...	...	...	...	...	...	...	186 10	186 10	13 8	13 8
Central—																										
Bellary	13 6	13 0	...	...	12 5	11 13	14 0	13 8	31 6	31 6	20 11	21 3	37 13	38 13	...	...	...	...	...	...	...	...	97 3	97 3	11 14	11 14
Anantapur	11 8	11 8	...	...	12 13	12 13	15 2	15 2	31 6	30 14	25 6	25 6	34 0	34 0	...	...	...	...	...	...	...	...	145 13	155 8	11 5	11 5
Cuddapah	12 2	12 2	...	...	12 13	12 13	14 14	14 2	24 8	22 14	24 5	26 13	29 5	29 10	...	...	...	...	...	...	...	...	140 0	140 0	12 10	12 10
Kurnool	10 13	11 6	...	...	11 6	11 6	12 3	12 3	21 14	23 5	20 10	23 2	*	*	...	...	...	...	...	...	...	...	124 10	124 10	11 11	11 5
East Coast, north—																										
Ganjam	10 5	8 14	...	...	11 5	12 3	12 3	13 0	*	*	*	*	19 13	20 8	...	...	...	...	...	...	...	...	194 6	194 6	11 3	11 3
Vizagapatam	13 0	12 0	...	...	9 8	9 0	10 11	10 3	20 0	20 0	20 13	19 13	18 3	18 3	...	...	...	...	...	...	...	...	116 10	116 10	11 11	11 11
Godávari	12 10	11 11	...	...	14 14	15 13	16 0	17 0	23 0	23 0	21 2	21 2	25 8	25 8	...	...	...	...	...	...	...	...	243 0	243 0	12 0	12 0
East Coast, central—																										
Kistna	10 6	10 6	...	...	13 2	13 2	14 0	14 0	22 2	22 2	*	*	23 5	20 14	...	...	...	...	...	...	...	...	170 2	170 2	13 3	13 3
Nellore	9 14	9 14	...	...	12 14	12 14	14 0	14 0	22 2	22 2	20 14	20 14	25 8	25 8	...	...	...	...	...	...	...	...	93 5	93 5	11 11	11 11
East Coast, south—																										
Madras	10 10	10 10	...	...	11 10	11 11	13 6	13 3	*	*	*	*	25 5	27 6	...	...	...	...	...	...	...	...	89 14	89 14	12 5	12 5
Chingleput	*	*	...	...	12 3	13 2	16 2	15 0	*	*	17 3	17 3	26 11	24 11	...	...	...	...	...	...	...	...	122 8	122 8	12 0	11 10
N. Arcot	9 6	9 6	...	...	12 3	13 2	14 2	14 2	*	*	*	*	35 14	35 14	...	...	...	...	...	...	...	...	194 6	194 6	11 11	11 5
S. Arcot	8 10	8 10	...	...	13 14	13 14	14 14	14 14	20 3	20 3	27 0	26 3	27 0	26 3	...	...	...	...	...	...	...	...	209 0	209 0	10 13	10 13
Tanjore	8 2	8 2	...	...	12 8	12 8	15 0	15 0	*	*	26 2	28 5	29 6	29 6	...	...	...	...	...	...	...	...	166 3	166 3	12 6	12 14
Trichinopoly	8 10	8 10	...	...	11 8	11 8	12 0	12 0	*	*	21 10	21 10	23 10	23 10	...	...	...	...	...	...	...	...	143 6	143 6	13 0	13 0
Southern—																										
Tinnevelly	8 8	8 8	...	...	10 11	10 11	12 13	11 10	*	*	*	*	*	*	...	...	...	...	...	...	...	...	52 8	52 8	14 13	14 13
Madura	9 6	8 10	...	...	12 10	11 13	13 8	12 5	25 14	25 14	23 8	23 8	27 2	26 6	...	...	...	...	...	...	...	...	121 8	131 3	13 10	13 10
Mysore—																										
Mysore	11 0	10 9	10 0	10 0	11 0	11 0	12 0	12 0	30 0	32 0	30 0	22 0	30 0	30 0	12 0	*	12 0	12 0	...	...	11 8	13 0	84 0	84 0	8 0	8 8
Bangalore	10 0	9 8	10 8	10 0	9 8	9 8	11 8	10 8	23 0	21 0	...	...	33 0	31 1	...	...	11 8	10 8	...	...	14 8	14 8	96 0	84 0	9 4	9 4
Kolar	10 0	10 0	9 0	9 0	10 4	10 0	13 8	14 0	27 0	26 0	...	...	40 0	40 0	...	...	10 4	10 0	27 0	...	15 8	15 0	144 0	144 0	9 0	8 8
Túmkur	11 0	11 0	11 0	11 0	11 0	11 0	12 0	12 0	...	...	...	...	40 0	40 0	...	...	11 0	11 0	...	...	15 0	15 0	340 0	340 0	9 0	9 0
Hassan	...	...	10 0	10 0	12 0	12 0	14 0	14 0	...	...	...	...	40 0	40 0	...	...	12 0	12 0	...	...	13 0	12 0	96 0	96 0	8 0	7 8
Kadur	10 0	10 0	11 0	11 0	16 0	16 0	19 0	19 0	...	...	...	...	48 0	48 0	...	...	14 0	14 0	...	...	10 0	10 0	320 0	320 0	9 0	9 0
Shimoga	11 9	10 8	...	...	10 8	10 8	14 11	14 11	33 10	33 10	...	...	48 13	47 4	...	...	11 9	11 9	...	...	...	...	480 0	480 0	8 6	8 6
Chitaldrug	12 0	12 0	14 0	14 0	10 0	10 0	12 8	12 0	48 0	48 0	32 0	32 0	55 0	55 0	65 0	65 0	12 0	10 0	...	...	20 0	18 0	320 0	320 0	8 0	8 0
Coorg—																										
Coorg	10 0	8 8	9 0	7 8	11 8	12 0	16 0	15 0	...	...	...	...	32 8	33 8	...	...	30 8	22 8	...	...	...	...	110 0	110 0	12 8	9 8
Aden	8 0	8 0	...	...	6 3	6 3	8 0	8 0	10 3	10 3	9 4	9 4	...	...	...	...	9 4	9 4	...	...	5 9	5 9	65 5	65 5	32 0	32 0

* No sale.

DEPARTMENT OF FINANCE AND COMMERCE,
(*Statistical Branch*).

E. J. SINKINSON,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

Comparative Statement of the Net Indian Sea and Land Customs Revenue (excluding Salt Revenue) for the first ten months of the official year 1888-89, and of the seventeen preceding years.

(IN THOUSANDS OF RUPEES.)

YEAR.	FOR THE TEN MONTHS, APRIL TO JANUARY.																								YEAR.
	BENGAL.				BOMBAY.				SINDH.				MADRAS.				BURMA.				TOTAL BRITISH INDIA.				
	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	Total Import Revenue.	Export Revenue.	Total Revenue.	
1871-72	8,81	61,03	20,58	90,42	5,40	39,86	3,69	48,95	1,01	1,11	1,72	3,84	3,14	10,40	11,51	25,05	1,32	3,56	13,64	18,52	19,68	1,15,96	1,35,64	51,14	1,86,78	1871-72
1872-73	9,95	57,90	22,76	90,61	4,65	37,28	2,98	44,91	89	1,04	1,73	3,66	3,23	10,13	9,25	22,61	2,51	4,21	23,24	29,96	21,23	1,10,56	1,31,79	59,96	1,91,75	1872-73
1873-74	8,86	56,58	18,46	83,90	5,39	39,74	3,13	48,26	1,11	85	1,02	2,98	3,20	11,79	11,47	26,46	2,70	4,05	18,25	25,00	21,26	1,13,01	1,34,27	52,33	1,86,60	1873-74
1874-75	9,76	65,37	15,03	90,16	5,63	40,48	3,68	49,79	95	76	1,25	2,96	3,10	11,38	11,09	25,57	3,12	5,74	11,68	20,54	22,56	1,23,73	1,46,29	42,73	1,89,02	1874-75
1875-76	10,49	62,56	15,89	88,94	5,92	36,48	4,01	46,41	1,13	90	1,08	3,11	3,65	11,58	9,40	24,63	3,12	4,21	20,07	27,40	24,31	1,15,73	1,40,04	50,45	1,90,49	1875-76
1876-77	10,84	54,88	15,17	80,89	6,93	35,18	94	43,05	1,23	65	25	2,13	4,49	10,10	5,88	20,47	3,47	4,43	15,25	23,15	26,96	1,05,24	1,32,20	37,49	1,69,69	1876-77
1877-78	12,12	68,56	16,89	97,57	7,19	41,50	99	49,68	1,61	79	40	2,80	4,75	7,87	1,85	14,47	4,10	5,22	12,01	21,33	29,77	1,23,94	1,53,71	32,14	1,85,85	1877-78
1878-79	10,99	55,12	16,48	82,59	7,20	38,47	1,88	47,55	1,60	52	23	2,35	4,62	7,98	3,80	16,40	5,51	5,78	16,09	27,38	29,92	1,07,87	1,37,79	38,48	1,76,27	1878-79
1879-80	10,33	50,89	11,32	72,54	7,98	33,47	1,90	43,35	2,64	62	25	3,51	4,28	7,71	6,43	18,42	5,71	5,73	18,99	30,43	30,94	98,42	1,29,36	38,89	1,68,25	1879-80
1880-81	10,89	50,57	12,41	73,87	7,24	46,61	2,07	55,92	4,10	1,06	21	5,37	4,39	8,86	6,38	19,63	3,98	6,81	22,70	33,49	30,60	1,13,91	1,44,51	43,77	1,88,28	1880-81
1881-82	10,88	45,03	14,51	70,42	8,41	40,14	1,53	50,08	3,17	1,09	32	4,53	4,18	8,20	3,95	16,33	5,89	6,73	26,24	38,86	32,53	1,01,19	1,33,72	46,55	1,80,27	1881-82
1882-83	11,82	14	15,42	27,38	8,49	−1,01*	1,53	9,01	2,87	4	49	3,40	4,46	4	3,14	7,64	6,54	7	31,09	37,70	34,18	−72*	33,46	51,67	85,13	1882-83
1883-84	12,03	24	15,79	28,06	8,96	48	1,30	10,74	3,08	4	46	3,58	4,19	7	4,63	8,89	6,43	12	23,96	30,51	34,69	95	35,64	46,14	81,78	1883-84
1884-85	10,48	29	11,48	22,25	9,03	39	1,66	11,08	3,28	5	50	3,83	4,02	6	4,12	8,20	6,39	5	16,71	23,15	33,20	84	34,04	34,47	68,51	1884-85
1885-86	11,17	26	13,28	24,71	9,89	48	1,08	11,45	3,57	6	76	4,39	4,20	10	3,06	7,36	5,26	6	26,33	31,65	34,09	96	35,05	44,51	79,56	1885-86
1886-87	11,52	39	10,89	22,80	10,23	46	1,36	12,05	4,44	9	80	5,33	5,41	17	4,31	9,89	8,13	13	23,36	31,62	39,73	1,24	40,97	40,72	81,69	1886-87
1887-88	10,72	43	14,31	25,46	11,96	47	1,74	14,17	4,02	6	68	4,76	8,37	9	3,75	12,21	7,53	2	24,11	31,66	42,60	1,07	43,67	44,59	88,26	1887-88
1888-89	12,40	5,37	13,32	31,09	12,42	3,28	1,35	17,05	4,63	68	41	5,72	8,82	87	4,29	13,98	7,35	77	16,39	24,51	45,62	10,97	56,59	35,76	92,35	1888-89

* The amount refunded is greater than the duty collected.

DEPARTMENT OF FINANCE AND COMMERCE,
STATISTICAL BRANCH;
Calcutta, 13th February, 1889.

E. J. SINKINSON,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

REPORTS OF THE PROGRESS OF EDUCATION IN INDIA DURING THE YEAR 1887-88.

No. $\frac{2}{79\text{-}89}$.

Extract from the Proceedings of the Government of India in the Home Department,—(Education), under date Calcutta, the 11th February 1889.

READ—

Despatch from Her Majesty's Secretary of State for India, No. 93, dated the 6th September 1888, approving of the suggestion of the Government of India that the general Report on Educational Progress asked for by the Secretary of State in 1885 should be submitted only once in five years, but that in its place an annual Summary of a statistical kind shall be prepared for his information.

Read also—

The several Reports on the Progress of Education in India during the year 1887-88 with the Resolutions and Orders thereon by Local Governments and Administrations.

RESOLUTION.

IN Home Department Resolution No. 199, dated 18th June last, the Governor General in Council reviewed at length the Statistics regarding Education in India for 1885-86 and 1886-87 in connection with the general Report drawn up by Sir Alfred Croft, Director of Public Instruction, Bengal, on the Educational results for the former year. A similar review will be made and published every fifth year, Statistics only with a brief explanation being published for general information in the intermediate years. In publishing for general information the Statistics of Education for 1887-88, His Excellency in Council merely desires to call attention to the most prominent features presented by them without on this occasion further discussing their bearings or significance.

2. There has been an increase in the aggregate number of Public and Private Institutions to which the Educational Reports relate from 127,116 in 1886-87 to 133,125 in 1887-88. The Public Institutions numbered 94,288 in the former and 94,636 in the latter year, so that the augmentation was mainly due to the increased number of Private Institutions which have submitted statistics regarding their working to the Departments of Public Instruction.

3. The percentage of the total population of school-going age which actually attended school in 1887-88 was 11·8 as compared with 10·7 per cent. in 1886-87. On 31st March 1887 there were 3,343,544 pupils on the rolls of the different schools and colleges to which the statistics relate, while by the same date in 1888 the number had risen to 3,460,844. The numbers attending school in 1886-87 were composed of 2,970,859 at Public and of 372,685 at Private Institutions, in 1887-88 of 3,021,721 at Public and 439,123 at Private Institutions. The records of average attendance at Public Institutions show a corresponding improvement, such attendance having risen from 2,798,719 to 2,855,186. Statistics to show the average attendance at Private Institutions are not available. The number of pupils on the rolls of the Arts Colleges rose from 8,764 at the close of 1886-87 to 10,328 at the end of 1887-88, and there was a slight increase, from 2,737 to 2,861, in the

number attending the Professional Colleges. At Secondary Schools there were 441,876 pupils in 1887-88 as compared with 429,093 in 1886-87, while in Primary Schools the figures improved from 2,513,934 to 2,550,384. The Governor General in Council regrets to notice that the numbers at the Training Schools declined from 5,716 to 4,761, while the increase at the other Special Schools—from 11,215 to 11,511—was much slighter than could be desired.

4. Of the pupils under instruction the number engaged in studying English rose from 310,126 to 325,425, the chief increase being in Secondary Schools. The number engaged in studying a Classical language rose from 472,518 to 478,608, while the number studying a Vernacular language only was 3,122,291 as compared with 3,036,593 in 1886-87. Of these students 2,503,680 were attending Primary Schools in 1886-87, and 2,543,983 in 1887-88. The increase was numerically as well as proportionately highest at Private Institutions, where there were 162,593 pupils studying one of the Vernaculars in 1886-87, and 199,528 in 1887-88.

5. If attention be directed to the race and religion of the different pupils in 1887-88, it will be found that there were 2,365,794 Hindus as compared with 2,303,812 in 1886-87; 804,485 Muhammadans as compared with 752,441; 23,160 Europeans and Eurasians as compared with 23,185; 74,498 Native Christians as compared with 60,611, and 203,121 of other classes (including aborigines) as compared with 192,314. The most noticeable feature in the above figures is the sustained increase among Muhammadan pupils. It was distributed over every stage of education but was chiefly noticeable at the Private Schools which were attended by 240,472 pupils, as compared with 195,415 pupils in 1886-87.

6. Of the total number of pupils attending school there were in 1887-88 3,182,643 boys as compared with 3,115,808 in 1886-87. Assuming the number of boys of the school-going age to be 15 per cent. of the population, the percentage of male scholars to the male population of school-going age rose from 19·5 in 1886-87 to 20·0 in 1887-88. The increase during the same period in the number of institutions attended by girls was from 6,674 to 7,012. Of the latter number 4,870 were Public and 2,142 Private Institutions. The number of girls attending the schools rose from 227,736 in 1886-87 to 278,201 in 1887-88: those attending Public Institutions rose from 206,108 to 248,097, and those at Private Institutions from 21,628 to 30,104. The percentage of female pupils to females of a school-going age which was 1·4 in 1886-87 was 1·8 in 1887-88.

7. The total expenditure on Education, which was Rs. 2,52,42,414 in 1886-87, rose to Rs. 2,61,91,280 in 1887-88. Of these sums Rs. 1,98,31,316 in the former and Rs. 2,09,09,809 in the latter year were directly devoted towards Public Instruction. The expenditure on Arts Colleges rose from Rs. 16,48,595 to Rs. 18,02,438, that on Professional Colleges from Rs. 5,99,948 to Rs. 7,20,674, and that on Training Schools from Rs. 5,44,178 to Rs. 5,66,146. The chief expenditure is on the Secondary and Primary Schools, and the amount spent on the former rose from Rs. 80,95,295 in 1886-87 to Rs. 86,27,117 in 1887-88, and that on the latter from Rs. 81,24,481 to Rs. 83,88,897. There was a decline in the expenditure on Special Schools other than Training Schools, from Rs. 8,18,819 to Rs. 8,04,537. The indirect expenditure upon Education, in which are included charges on account of Direction, Inspection, Scholarships and Buildings, declined from Rs. 54,11,098 in 1886-87 to Rs. 52,81,471 in 1887-88. This decrease was mainly due to the reduction of the expenditure on buildings.

8. This expenditure was met from Provincial and Local funds, from Municipal revenues, from Fees and from miscellaneous sources

such as Endowments. Provincial revenues are shewn in the annexed statements to have contributed Rs. 72,93,575 towards Education in 1887-88 as compared with Rs. 85,61,249 in 1886-87. But besides the sum thus shown as directly contributed by Provincial revenues, a sum of Rs. 9,26,972 was transferred from Provincial to Local Board revenues in Bengal, while smaller transfers of the same kind were effected in other provinces. The contraction in Provincial expenditure is thus for the most part nominal, but some true economies were effected which is satisfactory. The expenditure from Local Funds which in 1886-87 amounted to Rs. 37,14,579 rose in 1887-88 to Rs. 46,41,551, the rise being chiefly noticeable in the expenditure on those forms of education on which Provincial expenditure was contracted. Thus Local Bodies increased their expenditure on Secondary Education from Rs. 5,44,012 to Rs. 7,45,002, and on Primary Education from Rs. 21,43,321 to Rs. 26,06,392. The expenditure on Special Schools from Local Funds fell from Rs. 1,61,093 to Rs. 1,45,823, of which Rs. 1,20,704 were expended on training schools for masters. The Governor General in Council trusts to see shortly a further development of the interest of Local Bodies in Special Schools. The expenditure of Municipal Funds on Education was Rs. 12,94,317 in 1887-88 as compared with Rs. 12,05,984 in 1886-87.

9. There remains the contribution towards expenditure on Education from the fees paid by scholars and miscellaneous sources, including endowments for expenditure on education. Fees which in 1886-87 aggregated Rs. 65,29,958 reached Rs. 72,94,093 in 1887-88. The amount of fees paid at the Arts and Professional Colleges rose from Rs. 4,73,268 to Rs. 6,20,457, those paid at Secondary Schools from Rs. 31,89,378 to Rs. 36,01,610, and those paid at Primary Schools from Rs. 23,86,832 to Rs. 25,03,381. The income from miscellaneous sources which in 1886-87 was Rs. 52,30,644 was in 1887-88 Rs. 56,67,744.

10. The Statistics summarized above exhibit, in the opinion of the Government of India, proof of satisfactory progress, and indicate that the business of the Departments of Public Instruction was during 1887-88 generally conducted in an efficient manner. The Governor General in Council notices with pleasure the attention that appears to have been paid to the promotion of Primary Education, and he trusts that in this direction the efforts of Local Governments will be steadily increased and sustained.

ORDER.—Ordered, that copy of the above Resolution be forwarded to the Local Governments and Administrations marginally noted, and to the Revenue and Agricultural Department for information.

Madras.	Central Provinces.
Bombay.	Burma.
Bengal.	Assam.
North-Western Provinces and Oudh.	Coorg.
Punjab.	Hyderabad.

Ordered also, that the Resolution be published in the Supplement to the *Gazette of India*.

(True Extract.)

A. P. MACDONNELL,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the state of the Season and prospects of the Crops.

Madras.—*For week ending 9th February, 1889.*—No rain; more rain wanted in Ganjam, Vizagapatam, Cuddapah, Bellary, Trichinopoly, Tinnevelly, Coimbatore and Salem. Standing crops generally good, but withering in parts of Coimbatore, Cuddapah and Tinnevelly; blighted in parts of Bellary, Chingleput and Coimbatore. Pasture deficient in Coimbatore and parts of Salem. Prices rising in six districts, falling in six, and stationary in others. General prospects favourable except in Ganjam and Coimbatore. Labourers employed on last day of week on Rushikulya works 4,957, Gopalpore Canal, 8,956.

Bombay.—*For week ending 13th February, 1889.*—Slight rain in parts of Karachi and Hyderabad, where standing crops are benefited; late crops in parts of Nasik, three talukas of Surat, four of Poona, two of Ahmednagar, and one of Kanara, and wheat in Broach unsatisfactory; safflower in one taluka of Sholapur, and exotic cotton and wheat in parts of Dharwar blighted. Opium in Baroda good. Harvesting progressing generally; probable outturn of late crops in Ahmednagar from four to ten annas. Fodder scarce, and agricultural stock poor in Khandesh, and parts of Nasik and Kathiawar. Prices rising in one taluka of Nasik.

Bengal.—*For week ending 12th February, 1889.*—More rain fell on the 11th instant throughout Behar, and in parts of South-west and North Bengal, and in Chota Nagpore. The prospects of the *rabi* crops have considerably improved and are now generally reported to be fair, though some damage has been done by the recent hail in places in Behar and North Bengal. In Chota Nagpore, however, the *rabi* crops have already suffered, chiefly from drought, and are not expected to yield more than eight annas on the whole. The poppy and tobacco crops are reported on favourably, and the condition of the spring rice is satisfactory. The ploughing for the autumn crops is steadily progressing, and *cheena* and *mung* are being sown extensively throughout Behar. The sugarcane and potato harvests are proceeding with fair results. The latest report regarding the affected tract in the Patna Division shows that the attendance on the relief works in Chumparun and Mozufferpore has fallen off, the labourers having resorted to the fields, and that the prices everywhere are stationary and the stocks of grain sufficient.

North-Western Provinces and Oudh.—*For week ending 13th February, 1889.*—Light rain fell in most districts during the week. *Rabi* crops promise well. Supplies sufficient. Slight fluctuations in prices. Condition of cattle good.

Punjab.—*For week ending 13th February, 1889.*—Slight rain in Delhi and Amballa Districts. Prices rising in Delhi, falling in Jullundur, Ferozepur, Sialkot, Lahore, and Shahpur, unsettled in Multan and Peshawar, stationary elsewhere. Ploughing for cotton commenced in Lahore. More rain wanted in Hissar and Multan. Prospects of *rabi* crops have been greatly improved by the recent rainfall and are very promising. Stock cattle are generally healthy. Fodder sufficient, except in Hissar, Sialkot, Dera Ismail Khan and in parts of Rawalpindi.

Central Provinces.—*For week ending 13th February, 1889.*—Prospects of winter crops improved in Jabalpur by recent slight rain, otherwise they remain unchanged. Cattle in fair condition.

Burma.—*For week ending 9th February, 1889.*—The crop prospect is generally good. Prices are generally stationary, but there has been a slight rise in

the price of paddy in Akyab, Henzada, Toungoo and Pyinmana, and a slight fall in Tavoy, Shwebo and Lower Chindwin districts.

Assam.—*For week ending 13th February, 1889.*—Slight rain in most districts. Sowing of early rice, gathering of mustard and pressing of sugarcane are in progress. Rain wanted for tea in Sibsagar. Potato sowing in the Khasi Hills continues.

Mysore and Coorg—*For week ending 13th February, 1889*—No rain. Standing crops in good condition. Spring paddy sown in parts. Outturn of crops harvested generally favourable. Prices slightly risen in the Shimoga district.

Coffee crop fully picked in Coorg.

Berar and Hyderabad.—*For week ending 13th February, 1889.*—Picking of cotton completed in Berar. Harvesting of other *kharif* crops nearly over. Cutting of *rabi* in progress. Prospects good. Agricultural stock in good condition. Fodder insufficient in some districts. Prices stationary.

No rain in Hyderabad. *Rabi* crops thriving; weeding of *tabi* crops continues; prices stationary.

Central India.—*For week ending 13th February, 1889.*—Rain during the week in Gwalior, Bundelkhand and Baghelkhand. Crops in southern half of Bhopal reported somewhat damaged. Crops in Goona partly damaged by hail. Prices of food grains risen in Neemuch and Barwani, fallen in Manpur. Drinking-water scarce in southern portion of Bhopawar.

Rajputana.—*For week ending 13th February, 1889.*—Favourable rain in Ajmere, Jeypore and Bhurtpore. Agricultural operations satisfactory. Standing crops good. Agricultural stock good, but sickly at some places in Meywar. Prices rising in Meywar.

Nepal.—*For week ending 7th February, 1889.*—Slight rain. Weather foggy. Sowing of potatoes is in progress.

E. C. BUCK,
Secretary to the Government of India.

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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT No. 8.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Fort William, the 22nd February, 1889.

No. 3.—Whereas the Secretary of State for India by Resolution in Council declared the provisions of the 33rd of Vict., Chap. 3, Sec. 1, to be, from and after the 1st October, 1877, applicable to the territories forming the Chief Commissionership of Coorg;

And whereas the Chief Commissioner of Coorg has proposed to the Governor-General in Council a draft of the following Regulation together with the reasons for proposing the same;

And whereas the Governor-General in Council has taken the draft and reasons into consideration, and has approved of the draft and the same has received the Governor-General's assent on the twentieth day of February, 1889,

In pursuance of the direction contained in the said section, the said Regulation is now published in the Gazette of India.

REGULATION No. I OF 1889.

THE COORG REVENUE REGULATION, 1889.

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The Coorg Revenue Regulation, 1889.

(Preliminary.—Sections 1—3. Security for Revenue.—Section 4. Time for Payment of Revenue.—Section 5. Arrear of Revenue.—Section 6. Recovery of Arrears.—Section 7.)

A Regulation to declare and amend the law relating to the Collection of Revenue in the Province of Coorg.

WHEREAS it is expedient to declare and amend the law relating to the collection of revenue in the Province of Coorg; It is hereby enacted as follows:—

Preliminary.

Title, extent and commencement.

1. (1) This Regulation may be called the Coorg Revenue Regulation, 1889.

(2) It extends to the territories administered by the Chief Commissioner of Coorg and subject to the provisions of the Statute 33 Victoria, chapter 3, section 1; and

(3) It shall come into force on such day as the Chief Commissioner may, by notification in the local official Gazette, appoint in this behalf.

Repeal.

2. (1) Regulation III of 1880 (*to declare and amend the law relating to the collection of the public revenue in the Province of Coorg*) is hereby repealed.

(2) But all instalments fixed, appointments made and powers conferred under that Regulation shall, so far as may be, be deemed to have been respectively fixed, made and conferred under this Regulation.

Definitions.

3. In this Regulation, unless there is something repugnant in the subject or context,—

(1) "revenue" includes land-revenue, cesses and muhtarifa, and every other sum payable to the Government in accordance with law, contract or local usage in respect of the occupancy of land or the supply of water to it for irrigation:

(2) "landholder" includes any person who is bound by law, contract or local usage to pay revenue direct to the Government:

(3) "tenant" means a person who holds under a landholder, and is, or but for a special contract would be, liable to pay rent to him:

(4) "moveable property" includes growing crops and ungathered products of land: and

(5) "Commissioner" means the Commissioner of Coorg.

Security for Revenue.

Security for the revenue.

4. The land, the buildings upon it and its products shall be regarded as the security for the revenue.

Time for Payment of Revenue.

Time for payment of revenue.

5. Revenue shall be paid to the Commissioner, or to an officer empowered by the Commissioner in this behalf, on or before the day on which it falls due according to the kistbandi or other engagement, or where no particular day is fixed then within the time when the payment falls due according to local usage:

Provided that the Chief Commissioner may, by notification in the local official Gazette, alter and fix the amount of the several kists or instalments and the dates at which they are to become payable.

Arrear of Revenue.

Arrear of revenue.

6. (1) When an instalment or a part of an instalment of revenue is not paid on or before the day prescribed by or under the last foregoing section, the Commissioner may at once levy the instalment or the part of the instalment, as the case may be, in addition to such charge by way of penalty and as costs of process as may be authorized by rules to be made by the Chief Commissioner with the previous sanction of the Governor General in Council.

(2) Any sum leviable under sub-section (1) shall, for the purposes of this Regulation, be deemed to be an arrear, and the landholder from whom it is leviable to be a defaulter or revenue-defaulter.

Recovery of Arrears.

Recovery of arrears.

7. An arrear may be recovered by any one or more of the following processes, namely:—

(a) by serving a written notice of demand on the defaulter;

(b) by serving a summons on the defaulter requiring him, in default of payment of the arrear on or before a day to be specified in the summons, to appear before, and explain the default to, the Commissioner or the Subahdár of the taluq in which the arrear accrued, as the summons may direct;

(c) by distraint and sale of any moveable property belonging to the defaulter, or of the growing crops or ungathered products of the land in respect of which the arrear is due, whether those crops or products do or do not belong to the defaulter;

(d) by attachment, or by attachment and sale, of any land or other immoveable property belonging to the defaulter.

The Coorg Revenue Regulation, 1889.

(Time for Issue of Process.—Section 8. Notice of Demand.—Section 9. Summons to Defaulter.—Section 10. Distraint and Sale of Moveable Property.—Sections 11-14.)

Time for Issue of Process.

Time for issue of process.

8. (1) A notice of demand may be issued on or after the day following that on which the arrear became leviable.

(2) Except by special written order of the Commissioner, a summons under clause (b), or process of distraint or attachment under clause (c) or clause (d), of the last foregoing section, shall not be issued for the recovery of an arrear unless a notice of demand for the arrear or for some part thereof has been served on the defaulter at least seven days previously.

Notice of Demand.

Form and service of notice of demand.

9. (1) A notice of demand shall be in writing signed by the officer issuing it, and shall set forth—

(a) the name of the defaulter;

(b) the land in respect of which the arrear is due;

(c) the amount of the arrear and particulars thereof;

(d) the time allowed for payment of that amount; and

(e) a warning to the defaulter that, if he fails to pay the amount within that time, he will be liable to be summoned as a defaulter and to have his moveable property distrained and his land or other immoveable property attached.

(2) The time set forth in the notice as the time allowed for payment of the arrear shall be fixed with reference to the distance of the land in respect of which the arrear is due from the place at which the payment is to be made.

(3) A notice of demand shall be served by delivering a copy to the defaulter or to some adult male member of his family at his usual place of residence, or to his authorized agent, or by posting a copy thereof on some conspicuous part of his last known place of residence or on some conspicuous part of the land in respect of which the arrear is due.

Summons to Defaulter.

Summons to defaulter.

10. (1) At any time after the expiration of seven days from the date of the service of a notice of demand, or sooner if the Commissioner makes a special written order in this behalf, a summons may be issued to a defaulter requiring him, in default of payment of the arrear on or before a day to be specified in the summons, to appear before, and explain the default to, the Commissioner, or the Subahdár of the taluq in which the arrear accrued, as the summons may direct.

(2) The summons shall set forth the matters stated in clauses (b) and (c) of section 9, sub-section (1), and shall be served in the manner prescribed for the service of a notice of demand.

Distraint and Sale of Moveable Property.

Time for making distraint.

11. When the arrear has not been paid pursuant to the terms of the notice of demand, and no arrangement for securing the payment thereof has been entered into to the satisfaction of the Commissioner, or of an officer empowered by the Commissioner in this behalf, the Commissioner, or an officer empowered by the Commissioner in this behalf, may order the distraint and sale of such moveable property as is described in clause (c) of section 7.

Procedure in distraint.

12. (1) An order under the last foregoing section shall set forth—

(a) the matters stated in clauses (b) and (c) of section 9, sub-section (1), and

(b) a warning to the defaulter that such property as may be distrained will be brought to sale under this Regulation unless the arrear is discharged.

(2) A copy of the order signed by or on behalf of the officer making it shall be given to the distrainer and shall be his authority for making the distraint unless, before it is made, the defaulter pays the arrear to him or satisfies him that the arrear has been paid to the Government.

(3) As soon as may be after the making of a distraint, and at the latest within three days thereafter, the distrainer shall serve on the defaulter a copy of the order with an endorsement thereon specifying the property which has been distrained and the place where that property is.

(4) The copy so endorsed shall be served on the defaulter in the manner prescribed for the service of a notice of demand.

(5) When the copy of the order has been so served, the distrainer shall transmit an inventory of the property distrained to the nearest officer empowered under this Regulation to sell distrained property in order that the property may be publicly sold for the discharge of the arrear.

Withdrawal of distraint on tender of arrear.

13. Where a defaulter tenders to the distrainer payment of the arrear after the distraint of his property and before the sale thereof, the distrainer shall receive the arrear and forthwith release the property.

Disposal of distrained crops.

14. (1) When a distrainer attaches growing crops or ungathered products of land, he may cause them to be sold when fit for reaping or gathering, or at his option may cause

The Coorg Revenue Regulation, 1889.

(*Distraint and Sale of Moveable Property.—Sections 15-23.*)

them to be reaped or gathered in due season and stored in proper places until they are sold.

(2) In the latter case the expense of reaping or gathering and storing the crops or products shall be defrayed by the owner upon his redeeming them, or from the proceeds of the sale in the event of the crops or products being sold.

Distraint of crops of a tenant.

15. (1) When growing crops or ungathered products belonging to a tenant have been distrained for the recovery of an arrear, the tenant may pay the arrear and deduct the amount thereof from any rent due from him, then or afterwards, to the defaulter.

(2) When crops or products belonging to a tenant have been sold, the tenant may deduct the value thereof from any rent due from him, then or afterwards, to the defaulter in respect of the land on which the crops or products were grown.

Treatment of distrained property.

16. (1) A distrainer shall not work distrained cattle or suffer them to be worked, or make use of distrained goods or effects or suffer them to be made use of.

(2) Necessary food for distrained cattle shall be provided by the distrainer, and the cost thereof shall be defrayed by the owner upon his redeeming the cattle or from the proceeds of the sale in the event of the cattle being sold.

Responsibility for distrained property.

17. (1) Where distrained property is lost or damaged by reason of necessary precautions for its due preservation not having been taken, or of its having been worked or made use of in contravention of the last foregoing section, the amount of the loss or damage shall, on the application of the owner of the property, be determined by the Commissioner and be recoverable by him under this Regulation as an arrear from the officer whose neglect or act occasioned the loss or damage, and the amount when recovered shall be paid to the person damnified.

(2) An order refusing an application under sub-section (1), or determining on such an application the amount of any loss or damage, shall, subject to the result of any appeal preferred to the Chief Commissioner within thirty days from the date of the order, be final.

Distraint not to be excessive.

18. The property distrained shall be as nearly as possible proportionate to the amount of the arrear.

Protection of necessary cattle, seed-grain and implements from distraint.

19. (1) Such cattle, seed-grain and agricultural implements as may be required by the defaulter for the purpose of cultivation shall be exempt from distraint.

(2) If a question arises whether or not any cattle, seed-grain or implements should be held to be exempt from distraint under sub-section (1), it shall be referred to the Commissioner and his decision thereon shall be final.

Time for making distraint.

20. Distraint shall be made after sunrise and before sunset.

Fraudulent transfer of property to prevent distraint.

21. (1) Where a defaulter makes a fraudulent transfer of property for the purpose of preventing distraint for an arrear, any Civil Court of competent jurisdiction shall, upon the application of the distrainer and proof of the fraudulent nature of the transfer, cause the property to be delivered up to the distrainer.

(2) Nothing in sub-section (1) shall be construed to bar a prosecution under section 424 or any other section of the Indian Penal Code. XLV of 1860.

Claims to property distrained and sold.

22. Where any person, not being the defaulter or responsible for the defaulter, claims a right to property distrained, and the distrainer nevertheless causes the property to be sold, the claimant, upon proof of the right in a Civil Court of competent jurisdiction, and in the event of the distrainer being unable to prove the responsibility of the claimant for the arrear for the recovery of which the property was sold, shall recover from the distrainer the full value of the property, with interest, costs and damages, according to the circumstances of the case:

Provided that the title of the Government to the revenue due in respect of any land and to any charge leviable in respect thereof under section 6 shall be held to prevail over any claim to growing crops or ungathered products on the land, or any claim to any crops or products reaped or gathered on the land during the year in respect of which an arrear is due, or any claim to the proceeds of any such growing or reaped crops or ungathered or gathered products in the possession or under the control of the defaulter or of any Court, whether the claim to the crops or products, or to the proceeds thereof, is founded upon a sale, mortgage, decree or otherwise howsoever.

Penalty for forcibly or clandestinely taking away distrained property.

23. (1) Where it is proved to the satisfaction of a Civil Court of competent jurisdiction that distrained property has been forcibly or clandestinely taken away, the Court may, upon the application of the distrainer, cause the property to be restored to him.

(2) Nothing in sub-section (1) shall be construed to bar a prosecution under the Indian Penal Code. XLV of 1860.

The Coorg Revenue Regulation, 1889.

(Distraint and Sale of Moveable Property—Sections 24-29. Attachment and Sale of Defaulter's Immoveable Property.—Sections 30-31.)

Forcing of houses by distrainer.

24. The distrainer may force open any stable, cow-house, granary, godown, out-house or other like building, and may enter any dwelling-house of which the outer door is open, and break open the door of any room in that dwelling-house, for the purpose of distraining property belonging to a defaulter and deposited therein.

Provided that the distrainer shall not, except as provided in the next following section, break open or enter any apartment which is appropriated for the residence of women and by the usage of the country is considered private.

Forcing of outer doors and female apartments by distrainer.

25. (*1*) Where a distrainer is of opinion that the property of a defaulter is deposited in a dwelling-house of which the outer door is shut, or within an apartment which is appropriated for the residence of women and by the usage of the country is considered private, the distrainer shall represent his opinion to the officer in charge of the nearest police-station.

(*2*) On the representation the officer in charge of the station shall send a police-officer to the spot, in presence of whom the distrainer may break open the outer door of the dwelling-house.

(*3*) The distrainer may also, in the presence of the police-officer, after requiring the removal of women from an apartment which is appropriated for their residence and by the usage of the country is considered private, and after furnishing means for their removal in a suitable manner, enter the apartment for the purpose of distraining the defaulter's property deposited therein, but the property, if found, shall be immediately removed from the apartment, which shall thereupon be left free to the former occupants.

Punishment for unlawful entry.

26. If, in contravention of the last foregoing section, a distrainer breaks open the outer door of a dwelling-house, or enters an apartment appropriated for the residence of women and by the usage of the country considered private, he shall be punished with fine which may extend to five hundred rupees, or with imprisonment for a term which may extend to six months.

Proclamation of sale.

27. (*1*) The officer empowered under this Regulation to sell distrained property shall cause to be posted on the outer door of the defaulter's house, or at the place where the property was distrained, an inventory of the property to be sold, with a notice specifying the place where, and the day and hour on and at which, the property is to be sold, and shall cause proclamation of the intended sale to be made by posting a copy of the inventory and notice on the village meeting-place, or by beat of drum or other customary mode at the place where the arrear accrued and at such other place or places, if any, as the Commissioner, or an officer empowered by the Commissioner in this behalf, thinks fit.

(*2*) The sale shall not take place till after the expiration of fifteen days from the day on which the inventory and notice were posted on the outer door of the defaulter's house or at the place where the property was distrained.

Conduct of sale.

28. (*1*) At the appointed time the property shall be put up in one or more lots as the officer conducting the sale deems advisable, and shall be sold to the highest bidder.

(*2*) Where the purchase-money exceeds the amount of the arrear, the surplus shall be paid to the defaulter.

Payment of purchase-money.

29. (*1*) The property shall be paid for in ready money at the time of sale or as soon after as the officer conducting the sale appoints, and the purchaser shall not be permitted to take away any part of the property until he has paid the purchase-money in full.

(*2*) Where the purchaser fails in the payment of the purchase-money, the property shall be re-sold, and the defaulting purchaser shall be liable for any loss arising, as well as for the expenses incurred, on the resale.

(*3*) The loss and expenses may be recovered from the defaulting purchaser as if they were an arrear under this Regulation.

(*4*) Where the property on the re-sale is sold for a higher price than at the former sale, the increase shall be credited to the revenue-defaulter.

Attachment and Sale of Defaulter's Immoveable Property.

Time for making attachment.

30. When the arrear has not been paid pursuant to the terms of the notice of demand, and no arrangement for securing the payment thereof has been entered into to the satisfaction of the Commissioner, or of an officer empowered by the Commissioner in this behalf, the Commissioner, or an officer empowered by the Commissioner in this behalf, may order the attachment of the defaulter's land or other immoveable property.

Procedure in attachment.

31. (*1*) The attachment shall be made by posting a notice thereof on some conspicuous part of the property.

The Coorg Revenue Regulation, 1889.

(Attachment and Sale of Defaulter's Immoveable Property.—Sections 32-38.)

(2) The notice shall set forth—

(a) the matters stated in clauses (b) and (c) of section 9, sub-section (1);

(b) a description of the property attached; and

(c) a warning to the defaulter that, unless the arrear is paid on or before a day to be specified in the notice, the property will be liable to be brought to sale.

(3) The attachment shall be further notified by beat of drum on the property and by posting a copy of the notice on a conspicuous place in the nad office and publishing the notice, if the Commissioner so directs, in the local official Gazette.

Power to assume management of attached property.

32. (1) The Commissioner or other officer ordering the attachment may, at the time of the attachment or at any time during the attachment, assume the management of the property attached.

(2) In that case the Commissioner shall appoint an agent with a proper establishment to manage the property, and shall give the agent a certificate of appointment, with written instructions under his signature, and the expenses of management shall be defrayed out of the income of the property:

Provided that, where the property is too inconsiderable to admit of its being charged with the expense of maintaining an agent and his establishment, it shall be committed to the care of such officer as the Commissioner may appoint, and that officer shall be subject to all the provisions of this Regulation with respect to agents.

Notice of assumption of management.

33. Notice of the assumption of management shall forthwith be served on the defaulter in the manner prescribed for the service of a notice of demand, and shall be notified by beat of drum on the property and by posting a copy of the notice to the defaulter on a conspicuous place in the nad office and publishing the notice, if the Commissioner so directs, in the local official Gazette.

Duties of managing agent.

34. (1) The agent shall during the continuance of the management collect the rents and profits due, or accruing due, upon the property.

(2) He shall also keep accounts of all his receipts and disbursements, and shall submit the accounts and pay over the balance to the Commissioner, or to an officer empowered by the Commissioner in that behalf, monthly or whenever he is required by the Commissioner or officer to do so; and the defaulter shall be at liberty to inspect the accounts at all reasonable times, and to take copies thereof at his own expense without fee.

Liability of agent to prosecution or suit.

35. The defaulter may proceed by prosecution or suit against the agent in respect of any criminal or illegal act done by him to the injury of the defaulter or his property; and tenants shall have the same remedies against the agent in respect of any act done by him as they would have had against the defaulter if the act had been done by the defaulter.

Effect of existing engagements between defaulter and tenants.

36. (1) Engagements made between the defaulter and his tenants shall, subject to the provisions of sub-section (2), be binding upon the Government during the attachment.

(2) Engagements so made—

(a) collusively with a view to defeat or delay the effect of the attachment, or

(b) by way of lease at rates lower than the usual rates and not in good faith for the erection of factories or buildings or for the purpose of bringing waste-land into cultivation, or

(c) after the attachment,

shall be void against the Government if the Commissioner so declares:

Provided that any person aggrieved by a declaration of the Commissioner under this sub-section may institute a suit against the Government to establish the validity of the engagement, and that all charges and incumbrances upon property which has been attached shall be postponed to the payment of the revenue and of expenses consequent on the accrual of any arrear thereof.

Payments by tenants.

37. Payments made by tenants before the date of the promulgation of the notice of the assumption of management to the defaulter, or to any person on his behalf, on account of rent or profits actually due at the time when the payments were made shall be valid against the Government; and all such payments made after the date of the promulgation of that notice, or falling due after but made before that date, shall be void against the Government, which may recover, as arrears of rent, the full amount of the payments from the tenants by whom they were made, leaving those tenants to sue the defaulter in a Civil Court.

Withdrawal of attachment on liquidation of arrear.

38. All sums received from the property attached, after payment of the current revenue and expenses of management, shall be carried to the credit of the defaulter in discharge of the arrear due at the time of assumption of management; and, as soon as the arrear has been so liquidated, the attachment shall be withdrawn and a full account rendered to the defaulter of all receipts and disbursements during its continuance.

The Coorg Revenue Regulation, 1889.

(Attachment and Sale of Defaulter's Immoveable Property.—Sections 39-47.)

Release of property by person interested.

39. Any person claiming an interest in property which has been or is about to be attached for the recovery of an arrear may obtain its release by paying the arrear and, where the property has been attached and expenses of management have been incurred, those expenses; and any such payment, if made by a tenant, may be deducted from any rent then or afterwards due from him to the defaulter, and, if made by a mortgagee or other incumbrancer, shall constitute a debt from the defaulter to him and be a charge upon the property, but shall only take priority over other charges according to the date at which the payment was made.

Power of Commissioner to order sale of attached property.

40. If the Commissioner is of opinion that immoveable property attached under this Regulation, whether or not management thereof has been assumed, should be sold, he may order the sale and thereupon the provisions of the next following sections shall apply.

Mode of sale.

41. (1) The sale of the property shall be by public auction to the highest bidder.

(2) The time and place of sale shall be fixed by the Commissioner, or by an officer empowered by the Commissioner in this behalf, and the time may be either before or after the expiration of the year in which the arrear accrued.

(3) The Commissioner or officer aforesaid may from time to time postpone the sale.

Proclamation of sale.

42. (1) Before the sale the Commissioner, or an officer empowered by the Commissioner in this behalf, shall issue a notice thereof in English and in Kanarese, stating whether the property is to be sold for the recovery of an arrear due in respect thereof or for the recovery of any other sum than such an arrear, and specifying the name of the defaulter, the amount of the arrear and the period in respect of which the arrear is due, the position and extent of the property and of the buildings, if any, thereon, the amount of the revenue assessed on the property or on its several parts, and the time, place and conditions of sale.

(2) The notice shall be posted for one month at least before the sale on a conspicuous place in the Commissioner's office, the taluq office and the nad office, and on some conspicuous part of the property.

(3) In the case of a coffee estate exceeding fifty acres in extent, and in any other case in which it may appear to the Commissioner to be desirable, a notice of the intended sale shall also be published at least one month before the sale in the local official Gazette or in one or more of the newspapers having a circulation in Coorg.

Payment of purchase-money.

43. (1) A sum equal to fifteen per cent. of the purchase-money of the property shall on the day of the sale be deposited by the purchaser with the officer conducting the sale; and, where the remainder of the purchase-money is not paid within thirty days from that day, the sum so deposited shall be liable to forfeiture by order of the Commissioner, and may, by a like order, be applied in reduction of the arrear for the recovery of which the sale was held.

(2) Where the purchaser refuses or omits to deposit the sum, or to complete within thirty days from the day of the sale the payment of the remaining purchase-money, the property shall be re-sold at the risk and expense of the recusant or defaulting purchaser, and the loss, if any, and expense which may attend his refusal or omission may be recovered from him as if they were an arrear under this Regulation.

(3) Where the property on the re-sale is sold for a higher price than at the former sale, the increase shall be credited to the revenue-defaulter.

Agents to name their principals.

44. (1) Any person bidding at a sale may be required by the officer conducting the sale to state whether he is bidding on his own behalf or as an agent, and in the latter case to produce a written authority signed by his principal.

(2) If the person does not comply with the requisition, his bid may be rejected.

Tender of arrear up to sunset of last office-day before sale.

45. (1) The defaulter, or any person acting on his behalf or claiming an interest in the property, may, at any time before sunset on the last office-day preceding the day fixed for the sale, pay to the officer who is to conduct the sale the full amount of the arrear and of the expenses of management, if any, and thereupon the sale shall be stayed.

(2) Any such payment made by a tenant, or by a mortgagee or other incumbrancer, shall be deemed to be a payment under section 39.

Report of sale to Commissioner.

46. Every sale of immoveable property under this Regulation shall be reported to the Commissioner by the officer conducting it.

Application to set aside sale.

47. (1) At any time within thirty days from the date of the sale application may be made to the Commissioner to set aside the sale on the ground of some material irregularity or mistake in publishing or conducting it:

(2) But a sale shall not be set aside on that ground unless the applicant proves to the satisfaction of the Commissioner that he has sustained substantial injury by reason of the irregularity or mistake.

The Coorg Revenue Regulation, 1889.

(Attachment and Sale of Defaulter's Immoveable Property.—Sections 48-55.)

Order confirming or setting aside sale.

48. (1) After the expiration of thirty days from the date of the sale, if such application as is mentioned in the last foregoing section has not been made, or if such application has been made and rejected, the Commissioner shall make an order confirming the sale; and, if such application has been made and allowed, the Commissioner shall make an order setting aside the sale.

(2) An order of the Commissioner setting aside a sale under this section shall be final.

(3) An order of the Commissioner confirming a sale under this section shall be final—

(a) on the expiration of thirty days from the date thereof if an appeal therefrom is not preferred to the Chief Commissioner within that period;

(b) on the disposal of an appeal so preferred when the appellate order of the Chief Commissioner confirms the order of the Commissioner.

Refund of purchase-money on setting aside of sale.

49. Whenever a sale of property is set aside, the purchaser shall be entitled to receive back his purchase-money.

Fresh notice after postponement or on re-sale.

50. A sale made after a postponement, and a re-sale consequent on a purchaser's default under section 43 or on the setting aside of a sale, shall be made after the issue and promulgation of a fresh notice in the manner hereinbefore prescribed for the sale.

On sale becoming absolute, possession and certificate to be granted to purchaser.

51. (1) After an order of the Commissioner confirming a sale has become final in manner aforesaid, the Commissioner shall put the purchaser into possession of the property sold, and shall grant him a certificate to the effect that he has purchased that property.

(2) Till the purchaser is put into possession, the property shall remain under attachment.

(3) The certificate shall be deemed a valid transfer of the property, but need not be registered as a conveyance.

(4) Any suit brought against the certified purchaser on the ground that the purchase was made on behalf of another person not the certified purchaser shall be dismissed with costs.

(5) The person named in the certificate as purchaser of any immoveable property shall be liable for all instalments of revenue falling due in respect of the property after the order confirming the sale has become final.

Application of proceeds of sale.

52. (1) When the purchaser has been put into possession of the property sold, the proceeds of the sale shall be applied in the first place to the payment of any arrears due to the Government from the defaulter on the day on which the order confirming the sale became final, whether those arrears are of revenue or of sums recoverable as arrears of revenue or land-revenue, and the surplus, if any, shall be paid to the person whose property has been sold, or, if the property was owned by more than one person, then to those persons either collectively or according to the extent of their respective interests, as the Commissioner thinks fit.

(2) The surplus shall not, except under an order of a Court, be paid to any creditor of a person whose property has been sold.

Effect on incumbrances of sale of property for an arrear due in respect thereof.

53. (1) Subject to the provisions of this section with respect to engagements made between the defaulter and his tenants, immoveable property brought to sale under this Regulation for the recovery of an arrear due in respect thereof shall be sold free of all incumbrances, and all grants and contracts previously made by any person other than the purchaser in respect of the property shall become void as against the purchaser.

(2) The provisions of section 36 with respect to the validity or invalidity, as against the Government, of such engagements as are referred to in that section shall, so far as they can be made applicable, apply, as against the purchaser, to such engagements as have been made between the defaulter and his tenants:

Provided that an engagement which has not before the sale been declared under that section to be void shall not be liable to be set aside otherwise than by suit at the instance of the purchaser.

Effect on incumbrances of sale of property for a sum other than an arrear due in respect thereof.

54. When immoveable property is brought to sale under this Regulation for the recovery of any other sum than an arrear due in respect thereof, the interests of the defaulter alone therein, as those interests existed immediately before the attachment of the property was notified, shall be sold, and no incumbrances created, or grants or contracts made, by him in good faith before the notification of the attachment shall be rendered invalid by the sale.

Effect of sale on lands held revenue-free or at favourable rates.

55 When jama or umbli land, or other land held wholly or partially free of revenue and not being devarajodi land, is sold under this Regulation, whether

The Coorg Revenue Regulation, 1889.

(Attachment and Sale of Defaulter's Immoveable Property.—Sections 56-58. Appointment of Officers.—Section 59. Application of Regulation.—Sections 60-61. Supplemental Provisions.—Sections 62-64.)

for the recovery of an arrear due in respect thereof or for the recovery of any other sum, the privileges attaching to the tenure of the land with respect to the assessment of land-revenue shall be extinguished by the sale.

Provisions with respect to rent and profits of property sold.

56. (1) The person named in a certificate as purchaser of any immoveable property shall be entitled to any rent or profits falling due in respect of the property after the day on which the order confirming the sale has become final, notwithstanding that payment thereof may have been made on or before that day.

(2) So long after that day as any demand of the Government against the defaulter or the property remains unsatisfied, the Government shall be entitled to any arrears of rent or profits which fell due in respect of the property on or before that day.

(3) When all such demands have been satisfied, the defaulter shall be entitled to such of those arrears as may then be outstanding, and may recover them by any process, except attachment of crops or products, which may be used by a landholder for the recovery of arrears of rent or profits.

(4) The defaulter shall also be entitled to any balance of the rents or profits of the property which, after satisfaction of all such demands as aforesaid, may remain in the possession of the Government after the day on which the order confirming the sale has become final.

Sale of part only of property.

57. Subject to the foregoing provisions of this Regulation, the whole or any part of the immoveable property of a defaulter may be sold in discharge of an arrear:

Provided that, where the property consists of a farm which is readily divisible into compact blocks, no more of the property shall be sold than may be sufficient to discharge the arrear with expenses of management, if any.

Postponement of sale on tender of security.

58. (1) If a defaulter tenders security, the Commissioner, or an officer empowered by the Commissioner in this behalf, may accept it, and postpone the sale of the defaulter's immoveable property upon such conditions and till such time as the Commissioner or officer may appoint.

(2) In the event of default being made in the performance of any of those conditions, the Commissioner or officer may, after the issue and promulgation of a fresh notice as required by section 50, sell the property and proceed against the defaulter or his surety or both for the recovery of any balance of the arrear and expenses of management, if any.

Appointment of Officers.

Appointment of officers.

59. (1) Subject to the control of the Chief Commissioner, the Commissioner shall appoint the officers by whom notices, summonses and other processes are to be issued and by whom they are to be served or otherwise executed.

(2) The Chief Commissioner may prescribe the officers, by name or by class, whom the Commissioner may empower to distrain, attach or sell property under this Regulation, and may, if necessary, appoint officers for the purpose.

(3) The officers referred to in this section shall be subject to the control of the Commissioner.

Application of Regulation.

Mode of enforcing payment by sureties.

60. All the remedies prescribed by this Regulation in the case of a defaulter may be employed against his surety, and the Commissioner, or an officer empowered by the Commissioner in this behalf, may enforce those remedies simultaneously with, or either previously or subsequently to, their enforcement against the principal:

Provided that no more than the arrear and expenses of management, if any, shall be realized from both.

Recovery of fees and other dues.

61. Fees or other dues payable by any person to or on behalf of village-servants employed on revenue or police duties may be recovered in the same manner as an arrear under this Regulation.

Supplemental Provisions.

Receipts for revenue.

62. (1) Every person making a payment of revenue shall be entitled to a receipt therefor signed by the Commissioner or by an officer empowered by the Commissioner in this behalf.

(2) The receipt shall state the name of the person making the payment and the subject-matter in respect of which the payment is made, and, in the case of land-revenue, shall describe the land on which the revenue was due and set forth the names of the persons entered in respect thereof in the settlement-account.

Bar to jurisdiction of Civil Courts with respect to proceedings in assessment.

63. No Civil Court shall take into consideration or decide any question as to the rate of land-revenue payable to the Government, or as to the amount of assessment fixed or to be hereafter fixed by the Government.

Suits by persons aggrieved by other proceedings.

64. (1) Except as provided by this Regulation, nothing therein shall be construed to prevent a person deeming himself aggrieved by any proceeding thereunder from suing in a Civil Court for redress.

(2) Such a suit must be instituted within six months from the date of the accrual of the cause of action, and not afterwards.

S. HARVEY JAMES,
Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Calcutta, the 19th February, 1889.

No. 287.—Under Section 2 of the Indian Explosives Act, 1884, the Governor-General in Council is pleased to direct that the Act shall come into force in Upper Burma on this day.

No. 288.—Under Section 18, Sub-Section (2) of the Indian Explosives Act, 1884, the Governor-General in Council is pleased to prescribe that drafts of proposed rules under the Act for Upper Burma shall be published :—

(*a*) when the rules are made by the Chief Commissioner of Burma, in one issue of the *Burma Gazette* in English and in such other language or languages as the Chief Commissioner may direct; and,

(*b*) when the rules are made by the Governor-General in Council, in one issue of the *Gazette of India* in English and in one issue of the *Burma Gazette* in English and in such other language or languages as the Chief Commissioner of Burma may direct.

ESTABLISHMENTS.

The 21st February, 1889.

No. 126.—APPOINTMENT.—Mr. L. K. Laurie, B.C.S., Officiating Commissioner of Excise, Inspector General of Registration and Superintendent of Stamps, to officiate as Secretary to the Chief Commissioner of the Central Provinces, during the absence on furlough of Mr. F. C. Anderson, B.C.S., or until further orders.

No. 131.—The services of Captain E. J. F. Wood, 10th Bengal Lancers, are temporarily placed at the disposal of the Government of the Punjab, with effect from the afternoon of the 10th January, 1889.

MEDICAL.

The 19th February, 1889.

No. 89.—The services of Deputy Surgeon-General George Farrell, C.B., V.H.S., I.M.S., are replaced at the disposal of the Military Department, with effect from the 12th instant.

SANITARY.

The 20th February, 1889.

No. 46.—The services of Brigade-Surgeon R. Lidderdale, M.D., are replaced at the disposal of the Military Department, with effect from the 28th January, 1889.

JUDICIAL.

The 20th February, 1889.

No. 210.—In exercise of the power conferred by section 2 of the Suits Valuation Act, 1887, the Governor-General in Council is pleased to direct that Part I of the said Act shall extend to the Punjab and shall come into force therein on the 1st day of March, 1889.

The 21st February, 1889.

No. 213.—The Honourable A. Wilson, a Judge of the High Court of Judicature at Fort William in Bengal, has obtained furlough from the 6th March to the 8th September, 1889, both days inclusive, together with the usual subsidiary leave.

POLICE.

The 20th February, 1889.

No. 87.—The services of the officers named below are placed at the disposal of the Chief Commissioner of Burma for employment as Seconds-in-Command or Assistant Commandants in the Military Police in Upper Burma :—

Lieutenant R. J. R. Brown, 1st Bengal Infantry.

Lieutenant A. D. C. Pond, 5th Bengal Infantry.

Lieutenant W. A. L. Cowie, 15th Sikhs.

Captain R. B. Shawe, 16th Bengal Infantry.

Lieutenant J. M. Stewart, 1st Battalion, 5th Gurkhas.

Lieutenant C. M. Crawford, 2nd Battalion, 5th Gurkhas.

ECCLESIASTICAL.

The 22nd February, 1889.

No. 76.—The services of the Reverend Walter A. Hamilton, Chaplain of Gauhati and Shillong, are placed at the disposal of the Government of Bengal, with effect from the 24th instant, or from the date on which he may be relieved of his duties.

No. 80.—APPOINTMENT.—The Right Reverend the Lord Bishop of Calcutta has appointed the Reverend H. O. Moore, Officiating Chaplain, Fort William, to be His Lordship's Domestic Chaplain, with effect from the 15th January, 1889.

A. P. MACDONNELL,
Secretary to the Government of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATIONS.—SURVEYS.

Calcutta, the 16th February, 1889.

No. 65—8-4 *S*.—The services of Colonel R. G. Woodthorpe, C.B., R.E., Deputy Superintendent of the Survey of India Department, are placed at the disposal of the Military Department.

The 21st February, 1889.

No. 75—16-7 *S*.—Lieutenant G. B. Hodgson, B.S.C., Officiating Deputy Superintendent, Survey of India Department, is granted furlough for two years under Chapter V of the Civil Leave Code, with effect from the 4th March, or such other date as he may avail himself of it.

FORESTS.

The 22nd February, 1889.

No. 153 *F*.—Mr. W. E. D'Arcy, Officiating Deputy Conservator of Forests, 3rd grade

Punjab, is appointed to be Assistant Inspector-General of Forests and Superintendent of Working-Plans, with effect from 20th February, 1889, and until further orders.

PATENTS.

The 21st February, 1889.

No. 311 *P.*—Specifications of the under-mentioned inventions have been filed, under the provisions of Act V of 1888, in the Office of the Secretary to the Government of India in the Revenue and Agricultural Department. Copies have been sent to the Governments of Fort St. George and Bombay, and the Chief Commissioner of Burma. A copy of every specification is open to public inspection at all reasonable hours at the Office of the Secretary to the Government of India in the Revenue and Agricultural Department at the Presidency, upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying:—

No. 9 of 1888.—Louis Laporte, Spinner, of Le Vigan (Gard), France, for improvements in spinning machines.

No. 79 of 1888.—Johann August Stanislaus Biernatzki, trading under the firm of Biernatzki and Company, of Hamburg, in the German Empire, Merchant, for improvements in Cotton Waste Pickers.

No. 118 of 1888.—David Wilson, of Millwood House, Grays, in the County of Essex, England, Manager of Cement Works, for improvements in the manufacture of telegraph poles, columns, pillars, flagstaffs, signal posts for railways, fence-posts and other posts, rolls or rollers for various purposes, pipes or tubes for containing telegraph wires, railway sleepers, pillar letter-boxes, urinals, chimney pieces, slabs for use in the construction of urinals and chimney pieces, and for pavements and stair-treads and for other uses, tiles and slabs for roofing, sewer grids or gratings and other gratings, cellar plates, wheels, pulleys, sheaves for pulley blocks, dead eyes, buckets, coal boxes, and cocks or taps.

No. 131 of 1888.—Alfred Horatio Bell Sharpe, of Lincoln, Lincolnshire, England, Engineer, for improvements in tea-rolling machines.

No. 138 of 1888.—Frederick Greening, of Uxbridge, England, Manufacturing Chemists, for the manufacture or production of an improved material or compound adapted for use as a substitute for ivory, horn, whale-bone, india-rubber, gutta-percha, and other materials, also as a coating or varnish for water-proofing and other purposes.

No. 4 of 1889.—John Lewthwaite, of 51, Lambs Conduit Street, Holborn, Middlesex, England, Engineer, for a method of constructing break-waters, groins, moles, seawalls, foundations for light-houses, coast defences, and other like works.

No. 19 of 1889.—Andrew Lamberton, of Sunnyside Engine Works, Coatbridge, in the County of Lanark, Scotland, Engineer, for improvements in machinery or apparatus for grinding or pulverizing substances.

E. C. BUCK,
Secretary to the Government of India.

STAR OF INDIA AND INDIAN EMPIRE.

NOTIFICATION.

Fort William, the 21st February, 1889.

No. 6-*S.I.*—His Excellency the Grand Master of the Most Exalted Order of the Star of India and of the Most Eminent Order of the Indian Empire will hold an Investiture of both Orders in the Government House grounds on Friday, the 1st March, 1889, at 9 P.M

Members of the Orders present in Calcutta on the 1st March will be expected to attend, and they are requested to communicate their addresses to the undersigned not later than the 26th February.

H. M. DURAND,
Secretary to the Orders of the Star of India and Indian Empire.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 16th February, 1889.

No. 277-*G.*—Rai Bahadur Hittu Ram, C.I.E., Native Assistant to the Governor-General's Agent in Baluchistan at Sibi, is granted privilege leave, for three months, with effect from the 15th February, 1889, or the subsequent date on which he may avail himself of the leave.

No. 279-*G.*—Diwan Ganput Rai, Native Assistant to the Governor-General's Agent in Baluchistan at Quetta, is appointed to officiate as Native Assistant to the Governor-General's Agent in Baluchistan at Sibi, with effect from the date of assuming charge, and during the absence on privilege leave of Rai Bahadur Hittu Ram, C.I.E., or until further orders.

Lala Choka Nand, Mir Munshi of the office of the Governor-General's Agent in Baluchistan, is appointed to officiate as Native Assistant to the Governor-General's Agent in Baluchistan at Quetta, with effect from the date of assuming charge, *vice* Diwan Ganput Rai.

The 20th February, 1889.

No. 288-*G.*—Colonel J. Biddulph, Political Agent of the 1st class, and Political Agent in Harowtee and Tonk, is granted furlough, for one year, under section 50, chapter V, of the Civil Leave Code, and with effect from the 15th March, 1889, or the subsequent date on which he may avail himself of the furlough.

No. 291-*G.*—Mr. H. F. J. T. Maguire, Joint Magistrate and Deputy Collector of the 24-Pergunnahs, is appointed to officiate, temporarily, as a Political Agent of the 3rd class, and is posted as Assistant Secretary to the Government of India in the Foreign Department, with effect from the 13th February, 1889.

No. 293-*G.*—Lieutenant W. H. Cornish, Political Agent of the 3rd class, substantive *pro tempore*, and Assistant Secretary to the Government of India in the Foreign Department, is granted privilege leave, for one month, with effect from the 13th February, 1889.

The 21st February, 1889.

No. 298-*G.*—Colonel E S. Reynolds, Political Agent of the 1st class, and First Assistant to the Governor-General's Agent in Baluchistan, is granted special leave, for six months, under section 61, chapter V, of the Civil Leave Code, and with effect from the 15th February, 1889, or any subsequent date on which he may avail himself of the leave.

The 21st February, 1889.

No. 432*E*.—The following orders of Her Majesty the Queen in Council, which appeared in the *London Gazette* of the 21st December, 1888, are re-published for general information :—

AT THE COURT AT WINDSOR,

The 17th day of December, 1888.

PRESENT,

THE QUEEN'S MOST EXCELLENT MAJESTY

LORD PRESIDENT

LORD PRIVY SEAL

MARQUESS OF LOTHIAN.

WHEREAS by Treaty, grant, usage, sufferance, and other lawful means, Her Majesty the Queen has power and jurisdiction in relation to Her Majesty's subjects, and others, within the dominions of His Highness the Sultan of Zanzibar:

And whereas by the Zanzibar Order in Council of 1884 provision has been made for the exercise of such power and jurisdiction :

And whereas a state of war exists between Her Majesty and other Powers in belligerent alliance with the State of Zanzibar on the one hand and insurrectionary subjects of the Sultan and other African tribes and populations on the other hand; and a blockade of the coast of Zanzibar has been proclaimed, and is to be enforced by the naval forces of Her Majesty and of the other allied Powers co-operating for that purpose :

NOW, THEREFORE, Her Majesty, by virtue and in exercise of the powers in this behalf by the Foreign Jurisdiction Acts, 1843 to 1878, or otherwise, in Her Majesty vested, is pleased by and with the advice of Her Privy Council to order, and it is hereby ordered as follows :—

1. This Order may be cited as "The Zanzibar (Prize Court) Order in Council 1888."

2. This Order shall come into operation as from its date, and shall be forthwith published in the "London Gazette," and shall continue in operation until the termination of the recited state of war and blockade shall have been notified by the Secretary of State in the "London Gazette" and thereafter, for the purposes of any then pending causes or matters, until the same are finally determined and concluded.

3. The Consul-General shall for the purposes of this Order have all such jurisdiction as ordinarily belongs to a Court of Vice-Admiralty in Her Majesty's possessions abroad, and shall hold a Court for the purposes of this Order (hereinafter referred to as "the Court"), and shall have authority to take cognizance of, and judicially proceed in, matters of prize.

4. Part II of "The Naval Prize Act, 1864," and Part III, sections 34 to 37, both inclusive (set forth in the Schedule to this Order), so far as the same are applicable, shall have effect as if they were set forth in this Order.

5. Expressions defined in section 2 of "The Naval Prize Act, 1864," (set forth in the Schedule to this Order), shall have the same meanings for the purposes of the application of the provisions of that Act to this Order.

6. An appeal shall lie to Her Majesty in Council from any Order or Decree of the Court under this Order, in the manner, and subject to the provisions, directed by sections 5 to 8 (both inclusive), of "The Naval Prize Act, 1864" (set forth in the Schedule to this Order).

7. The Consul-General shall appoint a Registrar and a Marshal of the Court.

8. The Consul-General shall have power from time to time to make rules for regulating the procedure and practice in the Court, and the fees to be taken therein. Such rules shall be submitted to the Secretary of State, and shall have effect unless and until disapproved by him.

9. Subject to the provisions of this Order, and of the provisions of "The Naval Prize Act, 1864," applied by this Order, the provisions of the Zanizbar Order in Council

of 1884 shall be applicable for the purposes of this Order, and the Court acting under this Order is, for the purposes of the last-mentioned provisions, included in the expression "the Court." Provided that no appeal shall lie in any cause or matter of prize otherwise than in accordance with this Order.

10. A printed copy of this Order shall be kept exhibited in the office of the Consul-General, and printed copies thereof shall be sold at such reasonable price as the Consul-General directs.

And the Most Honorable the Marquess of Salisbury, and the Right Honourable Viscount Cross and the Lords Commissioners of the Admiralty are to give the necessary directions herein as to them may respectively appertain.

C. L. PEEL.

SCHEDULE.

"NAVAL PRIZE ACT, 1864."

Section 2. In this Act—

The term "The Lords of the Admiralty" means the Lord High Admiral of the United Kingdom, or the Commissioners for executing the office of Lord High Admiral.

The term "The High Court of Admiralty" means the High Court of Admiralty of *England*.

The term "any of Her Majesty's ships of war" includes any of Her Majesty's vessels of war, and any hired armed ship or vessel in Her Majesty's service.

The term "officers and crew" includes Flag Officers, Commanders and other officers, engineers, seamen, marines, soldiers, and others, on board any of Her Majesty's ships of war.

The term "ship" includes vessel and boat, with the tackle, furniture, and apparel of the ship, vessel, or boat.

The term "ship papers" includes all books, passes, sea briefs, charter parties, bills of lading, cockets, letters, and other documents and writings delivered up or found on board a captured ship.

The term "goods" includes all such things as are by the course of Admiralty and law of nations the subject of adjudication as prize (other than ships).

5. An appeal shall lie to Her Majesty in Council from any Order or Decree of a Prize Court, as of right in case of a final Decree, and in other cases with the leave of the Court making the Order or Decree.

Every appeal shall be made in such manner and form, and subject to such Regulations (including Regulations as to fees, costs, charges and expenses) as may for the time being be directed by Order in Council; and in the absence of any such Order, or so far as any such Order does not extend, then in such manner and form and subject to such Regulations as are for the time being prescribed or in force respecting maritime causes of appeal.

6. The Judicial Committee of the Privy Council shall have jurisdiction to hear and report on any such appeal, and may therein exercise all such powers as for the time being appertain to them in respect of appeals from any Court of Admiralty Jurisdiction, and all such powers as are under this Act vested in the High Court of Admiralty, and all such powers as were wont to be exercised by the Commissioners of Appeal in prize causes.

7. All processes and documents required for the purposes of any such appeal shall be transmitted to, and shall remain in the custody of, the Registrar of Her Majesty in Prize Appeals.

8. In every such appeal the usual inhibition shall be extracted from the Registry of Her Majesty in Prize Appeals within three months after the date of the Order or Decree appealed from if the appeal be from the High Court of Admiralty, and within six months after that date if it be from a Vice-Admiralty Prize Court.

The Judicial Committee may, nevertheless, on sufficient cause shown, allow the inhibition to be extracted, and the appeal to be presented after the expiration of the respective periods aforesaid.

16. Every ship taken as prize, and brought into port within the jurisdiction of a Prize Court, shall forthwith, and without bulk broken, be delivered up to the Marshal of the Court.

If there is no such Marshal, then the ship shall be in like manner delivered up to the principal officer of Customs at the port.

The ship shall remain in the custody of the Marshal, or of such officer, subject to the Orders of the Court.

17. The captors shall, with all practicable speed after the ship is brought into port, bring the ship papers into the Registry of the Court.

The officer in command, or one of the chief officers of the capturing ship, or some other person who was present at the capture, and saw the ship papers delivered up or found on board, shall make oath that they are brought in as they were taken, without fraud, addition, subduction, or alteration, or else shall account on oath to the satisfaction of the Court for the absence or altered condition of the ship papers, or any of them.

Where no ship papers are delivered up or found on board the captured ship, the officer in command, or one of the chief officers of the capturing ship, or some other person who was present at the capture, shall make oath to that effect.

18. As soon as the affidavit as to ship papers is filed a monition shall issue, returnable within twenty days from the service thereof, citing all persons in general to show cause why the captured ship should not be condemned.

19. The captors shall, with all practicable speed after the captured ship is brought into port, bring three or four of the principal persons belonging to the captured ship before the Judge of the Court, or some person authorized in this behalf, by whom they shall be examined on oath on the standing interrogatories.

The preparatory examinations on the standing interrogatories shall, if possible, be concluded within five days from the commencement thereof.

20. After the return of the monition the Court shall, on production of the preparatory examinations and ship papers, proceed with all convenient speed either to condemn or to release the captured ship.

21. Where, on production of the preparatory examinations and ship papers it appears to the Court doubtful whether the captured ship is good prize or not, the Court may direct further proof to be adduced, either by affidavit or by examination of witnesses, with or without pleadings, or by production of further documents; and on such further proof being adduced the Court shall with all convenient speed proceed to adjudication.

22. The foregoing provisions, as far as they relate to the custody of the ship and to examination on the standing interrogatories, shall not apply to ships of war taken as prize.

23. At any time before final decree made in the cause, any person claiming an interest in the ship may enter in the registry of the Court a claim, verified on oath.

Within five days after entering the claim, the claimant shall give security for costs in the sum of 60*l.*; but the Court shall have power to enlarge the time for giving security, or to direct security to be given in a larger sum, if the circumstances appear to require it.

24. The Court may, if it thinks fit, at any time direct that the captured ship be appraised.

Every appraisement shall be made by competent persons sworn to make the same according to the best of their skill and knowledge.

25. After appraisement the Court may, if it thinks fit, direct that the captured ship be delivered up to the claimant, on his giving security to the satisfaction of the Court to pay to the captors the appraised value thereof in case of condemnation.

26. The Court may at any time, if it thinks fit on account of the condition of the captured ship, or on the application of a claimant, order that the captured ship be appraised as aforesaid (if not already appraised), and be sold.

27. On or after condemnation, the Court may, if it thinks fit, order that the ship be appraised as aforesaid (if not already appraised), and be sold.

28. Every sale shall be made by or under the superintendence of the Marshal of the Court or of the officer having the custody of the captured ship.

29. The proceeds of any sale made either before or after condemnation, and after condemnation the appraised value of the captured ship, in case she has been delivered up to a claimant on bail, shall be paid under an order of the Court either into the Bank of England to the credit of Her Majesty's Paymaster-General, or into the hands of an official accountant (belonging to the Commissariat or some other Department) appointed for this purpose by the Commissioners of Her Majesty's Treasury, or by the Lords of the Admiralty, subject in either case to such Regulations as may from time to time be made by Order in Council as to the custody and disposal of money so paid.

30. The captors may include in one adjudication any number, not exceeding six, of armed ships not exceeding 100 tons each, taken within three months next before institution of proceedings.

31. The foregoing provisions relating to ships shall extend and apply, *mutatis mutandis*, to goods taken as prize on board ship; and the Court may direct such goods to be unladen, inventoried, and warehoused.

32. If the captors fail to institute or to prosecute with effect proceedings for adjudication a monition shall, on the application of a claimant, issue against the captors, returnable within six days from the service thereof, citing them to appear and proceed to adjudication; and on the return thereof the Court shall either forthwith proceed to adjudication, or direct further proof to be adduced as aforesaid, and then proceed to adjudication.

33. Where any person, not an original party in the cause, intervenes on appeal, he shall enter a claim, verified on oath, and shall give security for costs.

34. Where, in an expedition of any of Her Majesty's naval or naval and military forces against a fortress or possession on land, goods belonging to the State of the enemy, or to a public trading Company of the enemy exercising powers of Government, are taken in the fortress or possession, or a ship is taken in waters defended by or belonging to the fortress or possession, a Prize Court shall have jurisdiction as to the goods or ship so taken, and any goods taken on board the ship, as in case of prize.

35. Where any ship or goods is or are taken by any of Her Majesty's naval or naval and military forces while acting in conjunction with any forces of any of Her Majesty's allies, a Prize Court shall have jurisdiction as to the same as in case of prize, and shall have power, after condemnation, to apportion the due share of the proceeds to Her Majesty's ally, the proportionate amount and the disposition of which shall be such as may from time to time be agreed between Her Majesty and Her Majesty's ally.

36. Before condemnation a Petition on behalf of asserted joint captors shall not (except by special leave of the Court) be admitted, unless and until they give security to the satisfaction of the Court to contribute to the actual captors a just proportion of any costs, charges, or expenses or damages that may be incurred by or awarded against the actual captors on account of the capture and detention of the prize.

After condemnation such a Petition shall not (except by special leave of the Court) be admitted unless and until the asserted joint captors pay to the actual captors a just proportion of the costs, charges, and expenses incurred by the actual captors in the case, and give such security as aforesaid, and show sufficient cause to the Court why their Petition was not presented before condemnation.

Provided, that nothing in the present section shall extend to the asserted interest of a Flag Officer claiming to share by virtue of his flag.

37. A Prize Court, on proof of any offence against the law of nations or against this Act, or any Act relating to naval discipline, or against any Order in Council or Royal Proclamation, or of any breach of Her Majesty's instructions relating to prize, or of any act of disobedience to the orders of the Lords of the Admiralty, or to the command of a superior officer, committed by the captors in relation to any ship, or goods taken as prize, or in relation to any person on board any such ship, may, on condemnation, reserve the prize to Her Majesty's disposal, notwithstanding any grant that may have been made by Her Majesty in favour of captors.

AT THE COURT AT WINDSOR,

This 17th day of December, 1888.

PRESENT,

THE QUEEN'S MOST EXCELLENT MAJESTY

LORD PRESIDENT

LORD PRIVY SEAL

MARQUESS OF LOTHIAN.

WHEREAS by Treaty, grant, usage, sufferance, and other lawful means, Her Majesty the Queen has power and jurisdiction in relation to Her Majesty's subjects and others within the dominions of His Highness the Sultan of Zanzibar:

NOW, THEREFORE, Her Majesty, by virtue and in exercise of the powers in this behalf by the Foreign Jurisdiction Acts, 1843 to 1878, or otherwise in Her Majesty vested, is pleased by and with the advice of Her Privy Council to order, and it is hereby ordered as follows:—

1. This Order may be cited as "The Zanzibar Order in Council, 1888," and shall be construed as one with the Zanzibar Order in Council of 1884, herein called the principal Order.

2. The Consul-General shall have power from time to time to make Regulations for peace, order, and good government, and for enforcing the observance of any Treaty or Convention to which Her Majesty may be a party, and for enforcing the observance of any local law or decree for the time being in force made by or under the authority of the Sultan of Zanzibar. Every such Regulation shall be binding on all British subjects and British protected persons in Zanzibar, and if any such subject or person contravenes any such Regulation he shall be deemed guilty of an offence against the principal Order, and shall, on conviction, before a Court of competent jurisdiction, be liable to be punished with fine which may extend to 1,000 rupees, or with imprisonment which may extend to two months, or both, and the Court may declare any goods in respect of which such regulation has been contravened to be forfeited, and may enforce such forfeiture in any mode in which any judgment of the Court may be enforced or executed.

Every such Regulation shall be published and exhibited by the Consul-General in his public office during one calendar month, and shall come into operation at the expiration of one calendar month after the first publication thereof, or at such earlier time, not being less than seven clear days from the first publication thereof, as may be appointed in and by such Regulation.

Every such Regulation shall, as soon as practicable after the making thereof, be transmitted to the Secretary of State, who may disallow the same or any part thereof and upon such disallowance being signified to the Consul-General, the Regulation or part disallowed shall cease to have effect, but not so as to invalidate further or otherwise than the Secretary of State or the Consul-General directs anything done or suffered before such signification is made or before effect can be given thereto.

A printed copy of any such Regulation purporting to be sealed with a Consular seal, or to be verified by the signature of the Consul-General, or of a judicial assistant, shall be evidence of the due making and publication of such Regulation.

Printed copies of every such Regulation for the time being in force shall be supplied for sale at the office of the Consul-General at a price not exceeding 1 rupee for the whole of such Regulations.

And the Most Honourable the Marquess of Salisbury, and the Right Honourable Viscount Cross, and the Lords Commissioners of the Admiralty are to give the necessary directions herein as to them may respectively appertain.

C. L. PEEL.

H. M. DURAND,
Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

ACCOUNTS AND FINANCE.

Calcutta, the 21st February, 1889.

No. 973.—*Monthly Preliminary Statement of Receipts and Payments at Civil Treasuries in India.*

January 1889. **(Lakhs of Rupees.)**

[For the explanation of these heads, see *Gazette of India*, dated 22nd December 1883, Part I, page 497.]	In January		To end of January.		Whole year.	
	1888-89.	1887-88.	1888-89.	1887-88.	Budget, 1888-89.	Actuals, 1887-88.
Civil Revenue.						
Land Revenue (including Land Revenue due to Irrigation)	4,15	4,09	16,12	16,11	23,68	23,79
Opium	77	70	7,18	7,21	8,46	8,52
Salt	66	59	6,36	5,56	8,12	6,67
Stamps	37	33	3,25	3,19	3,85	3,88
Excise	43	40	3,87	3,70	4,61	4,54
Provincial Rates	58	53	2,38	2,37	3,01	3,03
Customs	12	12	96	92	1,37	1,35
Assessed Taxes	10	11	1,22	1,18	1,34	1,32
Forest (Madras and Bombay only)	3	4	29	29	46	44
Registration	3	2	28	26	31	31
Tributes from Native States	21	21	51	48	77	74
Other Civil Revenue	21	26	2,46	2,46	3,21	3,44
TOTAL CIVIL REVENUE DIRECTLY BROUGHT TO ACCOUNT: GROSS	7,66	7,40	44,88	43,73	59,19	58,03
Civil Expenditure.						
Interest on Ordinary Debt and that on Railways and Irrigation Works	— 17	— 18	— 3,38	— 3,00	— 4,15	— 3,85
Opium	— 10	— 11	— 2,51	— 2,29	— 2,55	— 2,42
Other Civil Expenditure	— 1,72	— 1,80	— 17,09	— 16,73	— 22,63	— 21,96
TOTAL CIVIL EXPENDITURE DIRECTLY BROUGHT TO ACCOUNT: GROSS	— 1,99	— 2,09	— 22,98	— 22,02	— 29,33	— 28,23
Extraordinary Receipts	...	...	...	...	...	+ 7
Receipts into Civil Treasuries from, and issues from those Treasuries to, the following Non-Civil Departments.						
[The figures comprising Revenue, Expenditure, and Debt and Remittance transactions.]						
Post Office (Net: + Receipts more, —Receipts less, than issues	+ 7	+ 8	+ 84	+ 73	+ 95	+ 92
Forest, Marine (Net as above)	...	— 1	+ 11	— 9	— 2	— 2
Guaranteed and Subsidized Railways (Net as above)	+ 59	+ 45	+ 3,80	+ 3,37	+ 3,73	+ 3,96
Do. Repayment of surplus profits, &c.	...	...	— 53	— 68	— 48	— 69
Military Receipts	+ 3	+ 11	+ 55	+ 82	+ 1,13	+ 1,22
Military Issues	— 1,24	— 1,31	— 11,73	— 12,28	— 14,50	— 14,97
Telegraph Receipts	+ 6	+ 7	+ 50	+ 50	— 4	— 8
Do. Issues	— 6	— 7	— 51	— 55		
Public Works Department—						
State Railways Receipts	+ 78	+ 68	+ 6,24	+ 5,46	— 2,26	+ 7,17
" " Issues	— 69	— 67	— 6,59	— 6,36		— 8,01
East Indian Railway Receipts	+ 36	+ 38	+ 3,19	+ 3,34	+ 2,77	+ 4,04
" " " Issues	— 9	— 11	— 1,20	— 1,28		— 1,50
Ordinary Branches Receipts	+ 26	+ 25	+ 1,47	+ 1,32	— 5,80	+ 1,84
" " Issues	— 60	— 59	— 5,58	— 5,87		— 7,44
TOTAL NON-CIVIL DEPARTMENTS	— 53	— 74	— 9,44	— 11,57	— 14,52	— 13,56
Civil Debt and Remittance Transactions.						
Permanent Debt and Special Loans (Net: + Receipts more, —Receipts less, than payments)	— 2	...	+ 2,82	+ 5,50	+ 3,00	+ 5,43
Mint Certificates and Bullion Advances (Net as above)	+ 14	+ 25	+ 6	+ 10	— 5	— 9
Exchange on Remittance Accounts	— 87	— 64	— 5,06	— 5,02	— 5,33	— 6,57
Council Bills paid (including Telegraphic) at R10 per £	— 2,52	— 1,31	— 12,41	— 11,12	— 14,85	— 14,36
Other Debt heads (Net as above)	+ 35	+ 5	— 36	+ 43	— 26	— 3
TOTAL DEBT AND REMITTANCE TRANSACTIONS	— 3,62	— 1,65	— 14,95	— 10,11	— 17,49	— 15,62
GRAND TOTAL RECEIPTS AND ISSUES	— 1,52	+ 2,92	— 2,49	+ 3	— 2,15	+ 69
Opening Cash Balance in Treasuries and Presidency Banks	9,87	10,30	13,88	13,19	13,73	13,19
Closing Cash Balance in Treasuries and Presidency Banks	11,39	13,22	11,39	13,22	11,58	13,88

ACCOUNTS AND FINANCE.

PRESIDENCY BANKS, &c.

The 21st February, 1889.

No. 949.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

READ the undermentioned correspondence with the Bombay Chamber of Commerce regarding the policy of Government in dealing with its cash balances:—

Letter from the Chamber of Commerce, dated 9th August 1888.

Letter to the Chamber of Commerce, No. 4972, dated 8th September 1888.

Letter from the Chamber of Commerce, dated 4th October 1888.

Letter to the Chamber of Commerce, No. 234, dated 12th January 1889, and enclosure.

ORDER.—Ordered, that this correspondence be published in the *Gazette of India* for general information.

Dated 9th August 1888.

From—The Secretary to the Chamber of Commerce, Bombay,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed by the Committee of the Chamber to address you with regard to the recent heavy withdrawals of Government funds from the Bank of Bombay. Without, as the Committee understand, any preliminary notice the Government withdrew from the Bank the sum of about one-and-a-half crores of rupees during the week ending 28th ultimo, thereby creating an unexpected pressure in the money market and an advance in rates of discount of about two per cent. per annum. My Committee believe that Government must have had good and sufficient grounds for their action in this matter, and they have no doubt, when the reasons are explained, that the withdrawals were necessitated by the exigencies of the public service. They are of opinion, however, that steps should be taken to avoid unexpected demands of this character, which might, under other circumstances, lead to serious results in business, and, possibly during the busy season, to financial complications. These withdrawals, moreover, attract attention to a subject which has more than once been under the consideration of this Chamber in the shape of the large unemployed balances in the Government Treasuries throughout the country. During the past year these balances have aggregated in round figures from 10½ to 13¾ crores of rupees; and my Committee think it worthy of the most careful consideration of the Finance Minister whether this enormous amount of money could not be made available for the purposes of trade, and thereby indirectly for the benefit of the country at large.

2. In England, by the mode of finance adopted by the Government, the balances at the disposal of the treasury are made available for trade purposes through the Bank of England, and it seems to my Committee that a considerable portion of this country's funds might equally be utilized if arrangements were made to that end. No doubt, a large floating balance is required for public purposes, but if the managements of the three Presidency Banks were consulted, they would probably be able to indicate some means by which the trade and commerce of the country could have the benefit, during a portion of the year at least, of the at present unemployed treasury balances.

No. 4972, dated 8th September 1888.

From—The Offg. Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE,

To—The Secretary to the Chamber of Commerce, Bombay.

I am directed to acknowledge receipt of your letter of August 9th regarding the withdrawal of money in July from the Bank of Bombay to the Reserve Treasury.

2. It is observed that your letter raises the general question of the extent to which the Government balances should be placed in deposit at the Presidency Banks. A definite policy in this matter was laid down at the time when the Presidency Banks Act of 1876 was under discussion, and nothing has since occurred to disturb the foundations on which it rests. The following extracts from documents of that date will explain it to the Chamber of Commerce.

Extract paragraphs 7, 8, and 9 from a Despatch from the Government of India (in the Financial Department), to Her Majesty's Secretary of State for India,—No. 256, dated 30th June 1874.

Paragraph 7.—We think it doubtful, moreover, whether it is any real advantage to trade that large Government balances should be kept in the hands of the Banks. It appears to us that an element of uncertainty is thereby introduced into the money market not unlikely to aggravate commercial difficulties at a time of tightness.

8. An amount of capital, which is large relatively to the whole capital engaged in trade at the Presidency towns, is supplied by Government; but Government, for reasons quite unconnected with trade, may have to withdraw these balances suddenly.

In this case a sudden demand ensues for capital to replace that which is thus removed; the rate of discount rises, not from any commercial reason, but from the accident of State necessities; and, if this should occur at a time of commercial pressure, it would precipitate a crisis which otherwise might not occur. If Government did not supply this capital to the trade, it would be found by private individuals through Banks or in some other way.

9. Had the Government funds in the hands of the Banks in January last been limited to a fair working balance, and had we had a reserve in our own hands, we think it may be assumed that the market rise in the rates of discount which has occurred would not have taken place, and our business would have been transacted without disturbing trade operations.

Extract paragraph 13 from a Despatch from the Secretary of State for India, to the Government of India,—No. 225, dated 6th May 1875.

Paragraph 13.—The time has come when Her Majesty's Government must consider how far these relations shall continue. Originally they were probably devised to provide banking facilities for the commerce of the country, which it would have been otherwise unable to procure. The development of trade has lessened the cogency of this reason, and I agree with Your Excellency in the doubts you express as to the real value of artificial facilities which arise from large Government balances with the Banks. Capital supplied by Government, and not representing the savings of the community, is a resource on whose permanence no reliance can be placed, and which therefore tends to lead traders into dangerous commitments. It gives ease for a time, and produces a prosperity which is at the mercy of an accident. A political exigency suddenly withdraws the adventitious resource, and the commerce which trusted to it finds itself pledged beyond what its own resources can make good.

Extract from the HON'BLE SIR W. MUIR'S *Speech in the Legislative Council,—dated the 14th December 1875.*

Further, it was urged that the necessity for connection with the State no longer existed. It might have been expedient, or even indispensable, in the poverty of mercantile resources at the beginning of the century, to support the credit of the Bank by Government capital and direction. But this had long ceased to be the case, and there were now abundant materials, altogether apart from the State, for banking upon a secure and independent basis.

Extract from the HON'BLE MR. BULLEN SMITH'S *Speech in the Legislative Council,—dated the 14th December 1875.*

Although he (Mr. Bullen Smith) conceived there might be difference of opinion as to whether or not there did exist at the present time a real necessity for the severance of that connection which had so long and with such great advantage subsisted between the Government and these Banks, yet he was for his part somewhat careless to enquire as to the precise need for that severance. The Banks had derived great advantage from that connection in times past, but he thought the moral support which the Government lent to the Banks, besides its material support, was now no longer required. He thought these institutions were now in a position to go on alone, which they were not at the time of their original establishment, and that support which was in the early days almost necessary was now no longer required.

3. The policy thus laid down the Government of India cannot consider to be open to discussion. The Government cannot in its own interests revert to the system by which its use of its own balances was dependent upon the policy of the Directors of the Presidency Banks, based as it necessarily was upon commercial necessities, and not upon anticipations of State demands. Nor is it, in the opinion of the Governor General in Council, advisable, in the interests of the commercial public, that the state of the money market should be subject to the violent fluctuations and the entire dependence upon Government operations, which would be the result of placing the entire Government balances at the disposal of the Presidency Banks.

4. The figures of your letter, I am to remark, give a somewhat erroneous impression of the amount of money which could under any circumstances be placed at the disposal of trade. A reference to paragraph 156 of the last Financial Statement will shew that the 10½ crores (the real figure was under 10,30 lakhs) afforded very little margin over the amount necessary to carry on the Treasury business of the country. In fact, at the time when that balance was recorded, the balance in the reserve treasuries amounted to 83 lakhs only, and this is therefore the only addition which, on the policy proposed by the Chamber, could at that time have been made, to the amounts, stated in the margin, which under existing arrangements were available for the purposes of trade.

Head Offices and Branches.	R
Bank of Bengal	1,72,54,000
" Bombay	71,34,000
" Madras	39,80,000
	2,83,68,000

5. The example of the Home Government, which is quoted in your letter, is for more than one reason entirely inapplicable to India. In the first place, the Government balances in England are not liable to the great fluctuations which arise in this country from the fact that the revenue is most unequally distributed over the year; and, in the second place, the Government balances in England are an item that disappears in the general account of available resources, while in India they amount to considerably more than half of the available cash of the Presidency Banks. When the Government in England obtains assistance from the money market, the transaction is a mere ripple on the surface of the commercial world; when the Government of India makes a similar appeal, the transaction is one which, as your letter shews, dominates the whole condition of the money market, notwithstanding the fact that six weeks' notice of the demand has been given.

6. With these observations on the question of general policy, I am now to refer to the transactions of last July. The arrangements of Government at the time of raising a loan are devised for the express purpose of enabling the demand to fall easily upon the money market. Ample notice is given, and the instalments are spread over two or three months. The interests of Government are the same as the interests of those who finance its loans, and the Government has always been careful that no pressure on its part shall affect the facility with which the money is raised. The Chamber are doubtless aware that there is a stipulated maximum fixed for the Government balances, which in the case of the Bank of Bombay is 50 lakhs; but the Government balances at the Banks are necessarily swollen by the loan operations, and

the practice of Government has been to let the Banks retain as much in excess of the stipulated maximum as they desired, provided they paid interest upon it. The fairness of this condition is obvious; the money is wanted for advances on the new paper, which money the allottees in their turn pay into the Government account. The Banks cannot reasonably claim—neither have they on previous occasions claimed—that the Government should, while it is itself paying interests to the allottees, lend the banks the same money without interest, in order that they may use it to make advances at interest to the allottees; and it is obvious that so long as the Government offers to advance its money at the Bank's minimum rate, it cannot be charged with any action tending to raise that minimum rate.

7. The Chamber of Commerce seem to have been wrongly informed as to the facts of the present case, for the Government on this, as on former occasions, have acted throughout in concert with the Presidency Bank. From July 6th to 10th, the Government balances were increased by payments on account of the loans from 77 to 229 lakhs. Next day—that is, on July 11th—the Secretary of the Bank wrote to the Accountant General with the object of retaining this balance for a time, as, according to ordinary practice, he expected to be called upon to reduce it. The Accountant General replied by stating that he proposed to make considerable withdrawals, but that, if the Bank desired to retain an excess over 70 lakhs, it could do so by paying interest on the amount according to previous practice. Finally, at the desire of the Bank, which did not wish to hold money at interest, another arrangement was substituted, which provided for the withdrawal of the money during the three weeks from 14th July to 4th August. The Accountant General accepted the proposal which the Bank put forward in this respect, making in it one modification only—namely, that he took on 14th July 140 lakhs instead of one crore; but as he at the same time placed 20 lakhs at the Bank's call at the Reserve Treasury, he practically withdrew only 20 lakhs more than the Bank offered.

8. It will, no doubt, be admitted that these transactions are somewhat inaccurately described in the Chamber's letter, which says that—

> Without any preliminary notice, the Government withdrew from the Bank the sum of about 1½ crores of rupees during the week ending 28th ultimo, thereby creating an unexpected pressure, and an advance in the rate of discount of about 2 per cent.

9. The circumstances were certainly very unusual under which over 2 crores of the loan was paid up in Bombay by the date of the first instalment, and it is not surprising that a temporary difficulty should have arisen from them. For these circumstances the Government is in no way responsible, but the task of getting out of the difficult position thus created fell upon the Accountant General and the Bank of Bombay. With the action of the latter the Government is not at present concerned, but the mere facts that the Bank's minimum rate never stood in danger of being raised; that the Government balance from the 7th till the end of the month never went below 75 lakhs, though the fixed maximum is 50 only; and that the Bank did not find it necessary to borrow the money offered it by the Accountant General; are evidence of the carefulness with which the Accountant General resumed for the Government the control over its own balances. The fact that the Chamber assign to the withdrawal of the 1½ crores, a date which is a fortnight later than that of its actual occurrence would seem to show that it did not make itself manifest by any sudden stringency in the money market.

10. The reference in your letter to an advance of about 2 per cent. in the rate of discount is not understood. The Bank's minimum rate has been steady at 4 per cent. from the commencement of July till now. If the Chamber's letter implies that large advances were being made at 2 per cent., while the Directors of the Bank of Bombay maintained the official rate at 4 per cent., then there is ample reason to think that the withdrawal of the Government balances was demanded just as much in the interest of the steadiness of the market as in the interest of Government; and the Government would have been justly chargeable with fostering an incipient speculation if it had departed from its prescribed methods; and left in the Bank's coffers the large sums of money, which had been collected during the month of preparation, by those who intended to subscribe to its loan. The incident, in short, is an example of the danger pointed out in the above-quoted Despatch of the Secretary of State, and furnishes an additional proof of the wisdom of the policy which has been described in the opening paragraphs of this letter.

Dated 4th October 1888.

From—The Secretary to the Chamber of Commerce, Bombay,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed by the Committee of the Chamber to acknowledge the receipt of your letter No. 4972 of 8th ultimo, and in so doing to express their thanks for the detailed explanations therein given of the circumstances attending the withdrawals of the Government balances from the Bank of Bombay in July last.

2. Being dependent for their information regarding the fluctuations in the treasury balances on the weekly published statements of the Bank of Bombay, the Committee perceive that they were in error in putting the withdrawals at 150 lakhs instead of 140 lakhs, and, furthermore, that the action of the Accountant General in making these withdrawals had not been adopted, as the outside mercantile community generally at the time believed, without some preliminary intimation to the responsible officials of the Bank. My Committee respectfully submit, however, that any misapprehension they may have inadvertently expressed on these points does not materially affect the main issue respecting which they took the liberty of addressing Government. The broad fact remains that by the withdrawals in question, and notwithstanding the precautions which Government were apparently desirous of exercising, the money market was suddenly and unexpectedly transformed from a position of exceptional quietude and ease to one of extreme stringency, and the market rate of discount was practically advanced in one day, without the preliminary indications which generally accompany such

movements, from about 2 to 4 per cent. per annum. Happily, as I have already had the honour to state, this unforeseen advance in the value of money was unattended as it might easily under other circumstances have been by any general disaster, but serious loss was occasioned to banking institutions and private individuals for which it is now manifest there was no occasion, and it will be in the interests of Government and tend to inspire confidence in investors if provision be made to avoid the recurrence of a similar state of affairs in connection with future loans.

3. The fact that the Bank of Bombay minimum rate remained unchanged throughout at 4 per cent., is relied upon as showing that no such stringency as my Committee alleged really existed, but this view is based on the misconception—plainly stated in the tenth paragraph of your letter—that no money market exists apart from the Bank, and to this misconception, very possibly, the conditions which led to the exceptional pressure may be entirely attributable.

4. Had Government been aware, as was the case, that money in the open market had only been worth from one-and-a half to two per cent. per annum for a month previous to the issue of the loan they would have perceived that the privilege of being allowed to pay up instalments to the loan in advance, and thereby secure 4 per cent. interest, was bound to attract unusually rapid payment, and in view of this contingency, would doubtless have instructed the Accountant General to extend his withdrawals over a longer period.

5. The circumstances were no doubt unusual, but with a due appreciation of the true financial situation the ultimate results were certainly not improbable, and the Committee of the Chamber do not see that in making the concession which the Secretary of the Bank of Bombay at the time solicited, the Accountant General would have been doing more than the occasion demanded. It is unquestionably to the interest of Government that subscriptions to their loans should be attended by as little risk as possible, and if by spreading the withdrawals of the unexpectedly large sum at his disposal over three weeks or a month, the Accountant General had it in his power to obviate any adverse contingency it would have been sound policy to have conceded the arrangement. Government not having contemplated so rapid a payment of the loan could not have been in emergent want of the money, and any charge which the Bank might have been prepared to pay would have been so much profit, as it would not otherwise have been employed at interest. The transaction no doubt would, as indicated in your letter, have trenched upon the strict letter of the prescribed relations between Government and the Presidency Bank, but the position was exceptional and might fairly, therefore, claim exceptional treatment. More my Committee would not have contended for in connection with the transaction now past, and they merely ask that similar conditions may meet with adequate consideration in the future.

6. As to the general question of the advisability or otherwise of utilising some portion of the unemployed treasury balances for trade purposes, the Committee regret that for reasons adduced the Government of India do not consider their present policy as open to discussion. I am directed to say, however, that they trust they may not be considered wanting in due respect for the decision of Her Majesty's Secretary of State for India if they point out that the financial conditions prevailing in 1874 when the basis of the Government relations with the Presidency Banks was laid down, are widely different from those at present existing, and that the opinions, expressed about the same period by the Honourable Sir W. Muir and the Honourable Mr. Bullen Smith, while sound and entitled to all consideration at the time, have now lost much of their force. Trade and industrial enterprises have undergone enormous expansion in the interval, necessitating and attracting banking facilities in proportion, so that while at certain seasons of the year there is an active demand for capital which would enable Government to obtain a remunerative return on their unemployed funds, their placing same at the disposal of a market so greatly developed in resources and extent would not be attended by the same risks as were rightly held to be involved thirteen or fourteen years ago. Nor in so doing need the existing arrangements with the Presidency Banks be materially disturbed. The Government treasury balances, the Committee understand, are as a rule at their maximum in March, April and May, which are precisely the three months in which the demands of our export trade call for the largest monetary facilities, and in consequence the highest rates of interest prevail. It seems to the Committee of the Chamber, therefore, that a considerable revenue might be earned at that period of the year by Government lending out such sums as they safely had available. Tenders might be invited from the Presidency Banks and from Exchange Banks on the security of Government paper for loans at thirty, sixty or ninety days in such amounts as might be convenient in the different financial circles. The effect of making such advances would be all in favour of a steadier money market throughout the year, as on the one hand the result would be to keep the amount of the Government balances with the Presidency Banks—now an element of considerable uncertainty—at a more uniform level, while on the other, by limiting the rush of money into the country to meet the requirements of the export season, the after collapse which usually ensues when these funds are set at liberty would be avoided.

7. Matters of detail would no doubt require to be carefully considered and worked out, but a wide-spread feeling prevails in commercial circles that some such system as that indicated would be of advantage to trade, and at the same time safe and profitable to Government, and the Committee of the Chamber respectfully suggest that the subject is of sufficient importance to warrant grave consideration.

* * * *

No. 234, dated 12th January 1889.

From—The Offg. Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

To—The Secretary, Bombay Chamber of Commerce.

I am directed to acknowledge the receipt of your letter of the 4th October 1888, stating the views of the Chamber on the withdrawal of a portion of the Government balances last July

from the Bank of Bombay, and on the policy of Government in dealing with its cash balances in the public treasury.

2. As regards the withdrawals from the Bank, the Chamber will see from the letter addressed this day to the Bank (copy enclosed) that the Government of India approves the proceedings of the Accountant General on that occasion, and does not consider it desirable to prolong the discussion of the circumstances which gave rise to the present correspondence.

3. As regards the views expressed by the Chamber on the policy pursued by the Government in dealing with the Treasury balances and the proposal that the balances should be made available for purposes of trade, I am to invite the attention of the Chamber to the paper by Mr. J. Westland, of which a copy is annexed to this letter, in which he sets forth at length the sums actually maintained in the treasuries, the nature and extent of the claims upon them, and the method in which the transactions of the treasury are conducted. The Governor General in Council hopes that the facts stated in this paper will convince the Chamber that the Government does not maintain balances in excess of actual requirements, and that the method of dealing with those balances is sound. His Excellency in Council is satisfied that no substantial change in either of these respects is called for, and that no such change could be adopted consistently with the pursuit of a prudent policy in meeting the requirements of the State.

4. The Chamber will observe from the letter addressed to the Bank of Bombay that the Government of India does not see its way to comply with the desire expressed both by the Bank and the Chamber that the Treasury balances should be used, in a larger degree than at present, to facilitate trade. The Chamber's remarks contained in paragraphs 6 and 7 of the letter under reply have been carefully considered, but the Governor General in Council finds himself unable to depart from the policy hitherto adopted. His Excellency in Council cannot agree with the Chamber that the arguments on which that policy was based in 1875 have lost their force at the present time. Trade has certainly expanded, but with its expansion banking facilities have proportionately increased, and it is less in need of State support now than in 1875. The volume of trade and the demand for money are steadier, and less liable to violent fluctuations throughout the year, than they were in past periods, and it is not necessary, therefore, to adopt special measures to prevent fluctuations which are rarer than was the case when the policy of Government was formulated.

5. His Excellency in Council is, moreover, convinced that nothing but evil could result from the adoption of the suggestion that the Government should enter into competition, in making loans to the mercantile community, with the Presidency Bank. Trade should be left to depend upon its own financial resources. If advances were systematically made by Government during the busy season there would be a tendency to reduction of the working balances of the country to an unsafe minimum and the consequent risk of panic, to guard against which is an important object of the Reserve Treasuries If advances were made at a lower rate than the published rate, it would be difficult to confine the privilege of obtaining money at less than its value to the Presidency Banks, and these Banks would also be increasingly anxious to profit by such loans, and tempted to enter upon speculative operations with the resources placed at their disposal by the State, allowing their own reserves to fall below the limit of safety. The Government of India is not prepared to adopt a course which would tend to produce such results, and the deliberate conclusion of the Government, after giving the proposals of the Chamber the fullest consideration, is that any assistance in relief of the money market which may be afforded by means of the Treasury Reserve can only be made through the Bank, and at its published rate of discount, in relief of temporary stringency, and that no departure from the policy hitherto pursued can be allowed.

6. I am in conclusion to invite the attention of the Chamber to paragraph 22 of Mr Westland's paper, and to say that the impression which appears to exist in some quarters that Government manipulates the Presidency Bank balances with the view of forcing a demand for Council Bills is entirely without foundation. Any such manipulation would, in the opinion of the Government of India, be unjustifiable, and would, eventually, fail of its intended effect.

Note on the management of the Government Balances.

In passing through Bombay, I had a conversation with Mr. Forbes Adam on the subject of the recent correspondence about Government Cash Balances, between the Bombay Bank and the Bombay Chamber of Commerce (of both of which Institutions he is President) on the one side, and the Government of India upon the other; and adopting the suggestion which he made to me, I propose to put on record this general sketch of the manner in which the Government Balances are managed.

2. The leading facts upon which the regulation of these balances depends are these :—

(1) That the months of August, September, October and November, produce far less than their proper share of revenue, and that the current expenditure during them has to be met to a considerable extent by a depletion of balances;

(2) That the minimum balance with which the Government Treasury business can be worked, that is to say, with which we can undertake to have money ready, at every treasury, to meet the demands upon us, is at least eight crores of rupees.

3. The main factor in the determination of this figure of eight crores is (as it must always in such cases be) actual experience. We find, as a matter of fact, that as our balances approach a minimum of eight crores, we have to multiply very greatly the amount and rapidity of the cash remittances by which we transfer money from the treasuries at which it is received, to the treasuries at which it is wanted to meet actual payments. There is a point at which it becomes more costly to make such remittances than to increase the available cash. For

example, I do not say it would be actually impossible to meet the demands on our treasuries with a minimum balance of seven crores; but it is certainly the case, that any attempt to work the treasuries with that balance would be accompanied with an outlay in cost of remittances that would not fall far short of the four lakhs of interest which we would have to pay if we raised another crore, in order to raise from seven to eight crores the amount at our disposal. And, besides this, there would be very great risk of our having to declare ourselves—at some of our treasuries—unable, pending the arrival of remittances, to meet our current obligations. What this would mean, apart from the discredit of it, may for a moment be glanced at. We might be unable to pay the soldiers and create serious discontent in the army; we might be unable to meet the current expenditure of working or of constructing railways; we might be obliged to stop important Public Works—an extremely costly proceeding even if they are immediately resumed.

4. This figure of eight crores might, perhaps, at first sight, seem large; but I shall state some considerations bearing upon it, which will shew it to be not unreasonable. The Bank of Bengal were good enough to furnish me some time ago with an estimate of the daily amount of actual cash paid in and cash paid out, at their head office in Calcutta. It amounted to about 12 lakhs each way, and to keep their position safe, they ordinarily keep over a crore of rupees in available cash; that is, an amount exceeding eight days' transactions. Now the daily cash receipts and disbursements at the Government Treasuries amount to about 50 lakhs each, so that if we have a balance of eight crores, we have only sixteen days' payments and receipts in hand. If the Bank finds it necessary to keep eight days in hand, in the case where all the receipts and payments occur in a single office, it may fairly be said that sixteen days is a somewhat narrow limit for a case in which the transactions are spread over 200 treasuries and 800 sub-treasuries, and in which the circumstances are such that the receipts often come in at treasuries very far removed from those at which the expenditure has to be met.

5. The manner in which the balances are distributed is arranged with the object of working the treasuries with the smallest possible amount. They are distributed into nine groups, conterminous with the nine Provinces of account, and each group is under the regulation of its own Accountant General. The Accountant General, besides receiving details of his actual balances twice a month, obtains, at the beginning of each month, from each Treasury, an estimate of its transactions during the current month and the two succeeding months, and thus sees in prospect what treasuries have more funds than they require and which of them require to be supplied with funds in order to meet the demands upon them. He orders remittances accordingly, and such funds as are not required by him upon the whole account, he gathers towards a few Central Treasuries chosen with reference to their accessibility, where the surplus funds lie at the disposal of the Comptroller General. These operations are carried out under the immediate supervision of the Comptroller General, who exercises his supervision in this way. He receives from each Accountant General, in October, an estimate shewing the minimum balance he requires for the service of his province on the first of each month; this minimum is by this time pretty well ascertained by experience. Guiding himself by this, and by the monthly estimates above alluded to, which are consolidated and sent to him, he sees what provinces, from time to time, have surplus funds available and in what provinces these surplus funds are required for expenditure. Such provinces as the Punjab and Burma are continually demanding funds to meet their heavy military expenditure; and the Comptroller General has also to lay down funds to meet the demands at the presidency towns on account of Council Bills, Interest, Railway payments, &c. The Comptroller General is thus directly interested in keeping the Provincial Balances at as low a point as possible. He may not actually, at each moment, concentrate his available funds at Calcutta and Bombay. He may, for example, leave them at the Central Treasuries of the Accountants General, because he may see that if he took them away he would shortly have to send them back, and he may not find, in any commercial demand, the means of moving them without actual specie remittance. But whether actually moved or not they are part of his available resources, and are at places whence they can be sent at very short notice to any spot where they are required.

6. This, therefore, is the general system of the management of the balances, devised, it will be seen, for the express purpose of enabling the Comptroller General to carry his available resources, as far as possible, towards meeting the demands on the treasuries. It remains to add, in further explanation of the carefulness of management required at the hands of the Comptroller General by the limitation of the funds at his disposal, that each month he gathers together the estimates of the various Accountants General (to which allusion has already been made), and after careful collation of them, prepares a review which is laid before the Government each month, and which sets forth in detail the various demands which the Comptroller General has to meet during the current and two succeeding months, and forecasts the plans, so far as relates to movements of funds, by which he proposes to meet them. Movement of funds is in itself, I may remark, a business of some complication, because it includes not only movements of actual specie, but also consideration of mercantile and banking business, a class of remittance which of course we substitute, as far as possible, for specie remittance, whenever it is available.

7. I have thought it advisable to mention all this detail of management in order to shew that it is with some confidence that we set down as our practicable minimum, the balance of eight crores at which we find by experience that we begin to be doubtful as to the possibility of moving our available funds to the points where they are required to meet expenditure. I may allude, before I go further, to two devices by which we call in the aid of our currency reserves in order to make this eight crores go further than of itself it would. Our normal currency reserve of coin we may put down at six crores of rupees. This amount is, of course, by law, sacred to the purpose of supporting the currency circulation; we cannot apply it to any

treasury purpose. At the same time, it is vastly more than in ordinary times is necessary for the purpose of actual encashment of notes. It is scattered over the various places from which we are by law authorized to issue notes. One perfectly legitimate operation of which we take great advantage is that we depend upon this currency reserve for facilities of rapid remittance. For example, we can make a remittance of, say, 20 lakhs, at a moment's notice, from Calcutta to Lahore, by simply paying in 20 lakhs to Currency Office at Calcutta, and obtaining at the Currency Office an order upon the Lahore Currency for 20 lakhs to be paid to treasury there. I think it is not too much to estimate this facility of remittance at a crore of rupees; that is to say, a balance of eight crores, with this facility of remittance through currency, goes quite as far towards meeting our liabilities, as a balance of nine crores would without this facility. I may further mention in this connection the utilization of the currency reserve at Rangoon for keeping, from one busy commercial season to another, the large supplies of silver which are required for the rice trade, and which used to a large extent to be sent down by the Banks by specie remittance from Calcutta before each rice season, and brought back after it. The other way in which the currency balance helps us, is a comparatively unimportant one, but still it does give us some small assistance. One of the liabilities we undertake with our treasury balances—in addition to that of meeting our payments—is that of supplying both ourselves and the public generally with small coin, and as we must always have a considerable stock of small coin in hand, the reserves of this stock are practically an inefficient balance. That is, part of our eight crores consists of this class of coin, and cannot be considered available for the general purposes of a cash balance. So far as copper coin is concerned, this is a weight we must bear, but it is not an appreciable one. So far, however, as small silver is concerned, we can transfer the burden to the currency reserve. Silver bullion is a form in which it is quite lawful to hold currency reserve, and if we possess a reserve stock of ten lakhs, say, of small silver, we can keep it as part of our currency reserve, and thus have the full use of our supposed cash balance of eight crores, instead of having ten lakhs of it locked up in the unavailable form of small silver coin.

8. I think, therefore, I may legitimately contend that the fact that we require a minimum of eight crores for the purpose of conducting the treasury business, arises from the actual necessities of the business, and not from any want of efficiency or attention in the conducting of it. And if the demands be measured, even in the roughest way, by the number of places where funds have to be provided, eight crores will seem a small sum to cover them all. For the three presidency towns alone, the Government balances at the Banks require at least 125 to 150 lakhs, and it must be remembered that the minimum period of December is that at which trade is reviving, and the Secretary of State beginning to increase his drawings to 50 lakhs a week. Rangoon, Allahabad, and Lahore are all head-quarters of provinces, where the Accountant General must not be left without a fair reserve wherewith to support the forty treasuries he has to supply; there are distant treasuries like Quetta and Aden, where expenditure is heavy, and which must be made independent of external aid. There are first class military stations like Peshawar, Lahore, Multan, Rawalpindi, Umballa and Delhi (not to go beyond the limits of a single province), where the expenditure of the first few days of the month is measured by lakhs of rupees. There is Upper Burma, a country where the heavy expenditure of a military occupation has to be met, and where the means of communication are as yet so imperfect as to necessitate each treasury being made almost independent of its neighbours. Small amounts at each Treasury, which come to a considerable amount on the whole, are required to give to the public, as far as possible, facilities for obtaining and exchanging small coin and currency notes; and it may be mentioned that, for the convenience of the public, we receive foreign-circle notes freely in payment of revenue, which necessarily to some extent locks up for the time a part of our funds. The working out of the detail of the distribution will thus be found to mount up very rapidly towards the allotted total.

9. Above all, there is the consideration that the treasury must, outside the Presidency Towns, absolutely depend upon its own resources; and that there is no reserve of any kind upon which it may fall back, if it is itself deplenished.

10. It must be understood that this eight crores, of which I have been writing, is a practically irreducible minimum; it is not the actual balance with which we can, as a matter of system, carry on the treasury work. On the contrary, it represents a state of strain which can be maintained for a time, but which implies a certain expenditure in remittance, and a certain incurring of risk. It is a condition of things which we can afford to stand for a month or so, when we know that mere efflux of time will bring a speedy recovery, but which would be intolerable, and probably somewhat expensive, if we were obliged to accept it from year's end to year's end as the normal condition of the management of business. To represent the permanently possible condition, we must first of all give ourselves a margin of 20 per cent. beyond the eight crores, and put down about 960 lakhs of rupees as ordinarily absorbed in the actual meeting of demands upon the treasuries. Though it is possible occasionally to work down to 800 lakhs, it is unwise to attempt to do so, if we have 960 available; that is, out of our total treasury balance at any time 960 lakhs must necessarily be scattered over the various treasuries where payments have to be made. But even this is not enough during the months when the revenue is in active collection, for the revenue then collected necessarily largely increases the balances of the treasuries until such time as it can be carried away to the places —often at a considerable distance—where it is required for payments. A notable instance of this occurs at the end of March in Bengal. Bengal ordinarily can be easily worked with a balance of 120 lakhs at the outside (of which 10 to 15 are in the Bank of Bengal). But the Accountant General has to lay down very heavy balances at the end of the month in the Behar treasuries in order to meet the large opium payments which then begin. He completes this operation, say, about 20th or 25th of March, and as soon as he has done so, he receives at the

treasuries in Lower Bengal, the March instalments of land revenue. About a crore of rupees are paid in on 26th, 27th, and 28th of March. The consequence of these two operations—which it is not possible to fit into each other, as the money is required to be laid down in the western treasuries before it can be sent from the eastern—is that Bengal always ends the month of March with a balance considerably in excess of 200 lakhs.

11. On the whole, therefore, the really practicable working balance, except at the minimum period of the year when little revenue is coming in, may be put down at at least 1,000 lakhs, and it is only the excess over that amount that can be regarded as held by the Comptroller General in reserve; mostly in the reserve treasuries, but partly also in those "central treasuries" where the Accountants General may, as explained in paragraph 5 above, place their surplus funds to await the orders of the Comptroller General. The following figures show, for the past 24 months, the whole Treasury balance, divided into—

(1) the amount held in Reserve Treasuries;

(2) the amount held in all other Treasuries.

Last Day of	1886-87.			1887-88.		
	Reserve.	Other.	Total.	Reserve.	Other.	Total.
October	1,31	9,41	10,72	1,51	8,87	10,38
November	89	9,42	10,31	1,71	8,85	10,56
December	58	10,09	10,67	83	9,47	10,30
January	1,03	10,96	11,99	1,59	11,63	13,22
February	77	11,24	12,01	1,43	11,79	13,22
March	51	12,68*	13,19	72	13,16*	13,88
April	69	10,38	11,07	1,42	10,70	12,12
May	95	9,75	10,70	1,00	10,81	11,81
June	1,25	10,78	12 03	1,05	12,45	13,50
July	1,07	10,26	11,33	3,65	11,76	15,41
August	2,09	9,74	11,83	2,80	10,48	13,28
September	1,88	8,90	10,78	2,30	10,48	12,78

* The explanation of the especially high figure of March 31st lies in the circumstances of Bengal just mentioned.

12. I stop for a moment to note upon the apparent irregularity of these figures. They would seem at first sight to be subject to no particular law, but this circumstance arises out of two sets of transactions *only*, namely, the rate at which the Bills of the Secretary of State are paid, and the rate at which loan receipts are paid in. The following are, in lakhs, the transactions of each of the above 24 months, divided under three heads :—

1886 and 1887.	Council Bills.	Loans.	Other transactions.	Council Bills.	Loans.	Other transactions.
October	—38	+33	—86	—98	+43	+15
November	—1,14	+22	+51	—82	+7	+93
December	—1,42	—2	+1,80	—1,88	...	+1,62
January	—2,57	...	+3,[illegible]9	1,95	...	+4,87
February	—1,77	...	+1,79	—2,05	...	+2,05
March	—2,27	...	+3,46	—2,26	...	+2,93
April	—2,72	+32	+28	—2,09	...	+32
May	—1,95	+51	+1,07	—2,28	...	+1,98
June	—1,58	+52	+2,38	—1,33	...	+3,02
July	—1,50	+67	+13	—1,56	+2,88	+59
August	—1,66	+2,49	—33	—1,33	+12	—92
September	—1,11	+49	—43	—1,03	...	+47

13. Now it will be seen that although there is considerable irregularity under the first two heads (Secretary of State's Bills and Loans), there is no very great diversity (considering the vastness of our transactions) under the last or residuary head. In other words, if our balances were not affected by variety in the amount paid out on account of Secretary of State's Bills, and of the amounts paid in on account of loans, they would shew, year after year, very much the same details of variation. The minimum period is, as I have already stated, the month of December. The large Revenue receipts of the next few months cause the balance to increase considerably up till June, notwithstanding that this is the heavy period of the Secretary of State's drawings. After remaining stationary for a month or two, the balance runs down very rapidly in September, October and November, in which months the amount of revenue received is very small. It is during, or about, these latter months, that we usually arrange to receive the money we raise by debt, partly because they are the months in which the money market finds it easiest to supply our demand, and partly because it is the time when the money most conveniently reaches us with reference to Treasury requirements; that is, it comes in, not in supplement of a large balance already held, but so as to prevent our balances falling too low for our necessities.

14. The amount of the loan is carefully calculated beforehand, upon a forecast of the monthly balances, so as to give in the amount necessary to tide over December with our minimum of eight crores or a little more. If we do not, as a matter of fact, get down to that figure, or nearly so, it is usually because the Secretary of State has not succeeded in placing his bills to the extent he hoped. The remittance of 15 millions sterling to England is a very

large and important operation, in which it is necessary to allow a *very* considerable amount of latitude, and it would be grievous mismanagement if, when the Secretary of State was finding a market for His Bills, we were obliged to tell him that our balances were so weak that he must reduce his drawings. We must, therefore, be careful not to underestimate his demands; or in other words, we not unfrequently find that his drawings are a crore or two behind our estimates, and that, in consequence, we are, as a matter of fact, left in December, with a balance of a crore or two, in excess of the minimum down to which we can work.

15. Reverting now to the figures given in paragraph 11 above, I think it will be admitted that the Bombay Chamber of Commerce state the problem wrongly when they describe the Government balances in their letter of 9th August 1888 as 10½ to 13¾ crores of "large unemployed balances," and enquire whether "this enormous amount of money could not be made available for the purposes of trade." I have shown that of this amount about 10 crores cannot in any sense be described as lying idle, but is actually required to support the treasury business of the country. I shall presently examine the question whether the amount can be ever described as "unavailable for the purposes of trade," but as the Chamber's reference was mainly to trade at the Presidency towns, it is sufficient to point out at present that the only amount that can be made available for such purposes is the amount lying in the reserve treasuries, which, except immediately after the receipt of loans, rarely exceeds 200 lakhs, and is ordinarily considerably less than that figure. The money in the "Central Treasuries" (paragraph 5) cannot be made available at Presidency Towns, as, if it is kept in the Central Treasuries, it is so kept on the ground that it is likely to be required up-country, and it would never be worthwhile to send it on a journey of some hundreds of miles only to be sent back again after a short time. Besides, as will presently be mentioned, many of these Central Treasuries are at branches of Presidency Banks, so that the Banks already have the employment of the money so long as it is not required for Treasury purposes.

16. The question raised by the Chamber is, therefore, narrowed to the question whether Government should lend out, for commercial purposes, the balances held in the Reserve Treasuries at the Presidency Towns. And if I rightly understand their letter of October 4th, this is the form to which their proposal is actually reduced, namely, that during the months of March, April, and May, the balances which are so held might be lent out for commercial use. I do not consider it necessary or desirable that I should in this place enter upon any discussion of this question; it will receive the full consideration due to a proposal emanating from such a body as the Bombay Chamber of Commerce. The object of my paper is merely to remove the misconceptions which seem to me to have hitherto surrounded the subject, to set forth in a clear light what is possible and what is not possible, and to define more accurately the issue which arises out of the present correspondence.

17. I come back now to the question of our 10 crores of actual working balance. Are the Chamber of Commerce right in describing this balance as "unemployed," and as "not available for the purposes of trade." I am afraid I must directly traverse this statement.

18. In the first place, a very considerable share of the 10 crores is placed directly at the disposal of trade through the system of Presidency Banks. The actual statistics shew that during the last two years the amount of Public Deposits in the Presidency Banks and their Branches has fluctuated between 262 lakhs and 390 lakhs, and this is almost entirely supplied out of our 10 crores of Cash Balances. At the three Head Offices the Government Balances have not, since December 1885, been below 130 lakhs, and they have often been much higher than 150.

19. Of the District Treasuries, the largest and most important are at the places where there are Bank Agencies, and at these places the whole of the Government Balances are made available for trade through the agency of the Banks. Nor is there any limit to the amount of balances which may be thus placed except that which is imposed by the action of the Banks themselves. That is, whenever any of the Presidency Banks finds it worth its while to establish an agency at any place where there is a District Treasury, the balance at the District Treasury would almost, as a matter of course, be made over to its custody. In other words, wherever there is trade sufficient to avail itself, under the Presidency Banks system, of the local Government Balance, there the local Government Balance is placed at the disposal of the trade.

20. Another method by which the Government Balances are made available for purposes of trade is, that they are by the officers of the Government made available for purposes of remittance. Indeed, it is not too much to say that the whole of the system of inland trade remittance is supported by and carried on through the Government Balances. Of the extent to which this is done I believe few persons have any cognisance, and I therefore attach a report of my own written in 1883, in which the subject is generally reviewed. As I am writing mainly with reference to the representations of the Bombay Chamber of Commerce, I may take the opportunity of adding, by way of completing the subject, that a very important series of remittances—those connected with the financing of the Bombay cotton trade—is carried on through the Berar Treasuries, but is not noted in the enclosed paper, as these Treasuries lie outside the system of Government Treasuries proper.

21. I trust that the explanations I have given will cause the Chamber of Commerce to change its opinion about the 10 or 13 crores of money which they have hitherto considered to be lying idle, so far as the needs of trade are concerned. We may fairly claim that we do—perhaps not all we might do, but still—a very great deal towards making our balances available for the purposes of commerce. Their first purpose, it must be remembered, is that of supporting the actual treasury transactions of the Government, and we do our best consistently with the primary purpose, towards making them facilitate the commercial transactions of the country.

22. Before I conclude this paper I would make a few remarks upon an accusation which I have over and over again seen brought against us, of manipulating our Presidency Bank Balances with the view of forcing a demand for Council Bills. Having had the direct management of these matters for five years, I can say that, though the statement was repeatedly made during that time, it was in no instance true. In the first place, I do not believe that any such manipulation would, in the long run, succeed. We have it, indeed, in our power to tighten money by ordering large withdrawals to reserve, but as the money will have to go back sooner or later, we shall lose as much advantage when we return it, as we have gained by withdrawing it. In the second place, I have a great belief in the mischievousness of all artificial manipulations of the balances available for trade, that is, any variations which are not the direct outcome of trade action I believe to be directly dangerous.* Why it should be imagined that a state of things which is dangerous or inconvenient to trade is profitable to Government, I fail to perceive. My endeavour has therefore always been to keep the Government Balances at the Bank at as nearly one level as possible. The action of Government is usually confined to feeding the Bank with money to meet the local demands on the Government account, and my action in the matter in question has usually been directed towards feeding it so as on the whole to preserve, at as steady a level as possible, the balance at the credit of the Government account.

* On this ground I disagree in the Bank of Bombay's proposal that we should receive loan money only on the days fixed for the instalments. The duty of Government is to make the operation as elastic as possible, and to leave to ordinary trade channels the adjustment of the Government demand to the conditions of the market. I feel sure that the Bank's suggestion would not be acceptable to those who finance our loans. Nor is it in conformity with the usual practice in raising capital in London.

23. The real explanation of the features which give rise to the accusation, is almost amusing in the proof it affords of the way in which evidence may be twisted from its real bearing. Just before the Bank's statement has been published we have received, say, forty lakhs of opium revenue; for the financing of the opium trade in Calcutta, accumulated as it is towards one short part of each month, causes nearly every month a violent fluctuation of this kind in the Government Balance, and any attempt to level down the fluctuation thus caused would give a violent wrench to the market under the appearance of maintaining a uniform level. There is, however, an active demand for Bills; perhaps forty lakhs come out in one mail, and are paid by the Bank of Bengal; the obvious result is that unless other transactions compensate for this withdrawal the "Public Deposits" are reduced by forty lakhs. The next weekly account of the Bank appears, and it is immediately asserted that "Government has withdrawn 40 lakhs," and Government is severely condemned for withdrawing so large a sum from a market hungry for money. The truth, however, it will be seen, is exactly the opposite. The forty lakhs which came in one way have now passed out in another way from the balance of the Government to feed the demands of the market, and the reduction in the Government Balance is a sign that the money market is being relieved by the regular course of transactions, and not that it is being tightened. I have once or twice given this simple explanation in the public press, but without much avail, for I find that Government is still occasionally charged with "withdrawing its balances," when all it has done is that it has been paying out money in satisfaction of the bills drawn by the Secretary of State in favour of merchants and bankers in India.

J. WESTLAND.

20th November 1888.

E. J. SINKINSON,
Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 22nd February, 1889.

APPOINTMENTS.

HYDERABAD CONTINGENT.

No. 151.—*No. 2 Field Battery*—

Lieutenant F. M. Davidson, R.A., to officiate as Subaltern, *vice* Lieutenant R. Percy-Smith, appointed officiating Commandant No. 4 Field Battery.

No. 152.—*2nd Infantry*—

Lieutenant C. H. Macdonald, officiating Wing Officer, to be Wing Officer, with effect from the 24th October, 1888.

No. 153.—*3rd Infantry*—

Lieutenant W. H. Lewin, Wing Officer, to be Adjutant, with effect from the 21st November, 1888, *vice* Lieutenant Mason, appointed to the 4th Cavalry.

No. 154.—*4th Infantry*—

Surgeon E. M. Damla, Medical Officer, 6th Infantry, to be Medical Officer, *vice* Surgeon Scott, transferred to the 6th Infantry.

No. 155.—*6th Infantry*—

Surgeon J. Scott, M.B., Medical Officer, 4th Infantry, to be Medical Officer, *vice* Surgeon Damla, transferred to the 4th Infantry.

NATIVE ARMY.

No. 156.—The following direct appointment is made with effect from the date of joining :—

13th Bengal Lancers.

Sardár Malik Khan to be Jemadar, on probation, *vice* Muhammad Yár Khan, invalided.

STAFF CORPS.

No. 157.—Lieutenant Charles Edward de Manley Norie, Yorkshire Light Infantry, officiating Wing Officer, 1st Battalion, 2nd Gurkha Regiment, is admitted to the Bengal Staff Corps from the 31st July, 1887, subject to confirmation by the Secretary of State for India.

No. 158.—The undermentioned officers having completed eighteen months' probationary service, are admitted to the Bengal Staff Corps, with effect from the dates specified, subject to confirmation by the Secretary of State for India:—

Lieutenant Alexander Henry Eustace, East Surrey Regiment, Wing Officer, 2nd Sikh Infantry, Punjab Frontier Force,—13th July, 1887.

Lieutenant Percy Garratt Shewell, Hampshire Regiment, Wing Officer, 1st Punjab Infantry, Punjab Frontier Force,—22nd July, 1887.

FURLOUGH AND LEAVE.

No. 159.—The undermentioned officers are granted furlough or leave out of India:—

Colonel G. Young, Bengal S.C., 1st Battalion, 1st Gurkha Regiment, (p. a.) for one year, under the leave rules for the Staff Corps. Pension Service—31st year commenced 28th September, 1888.

Major G. W. Deane, Bengal S.C., 13th Bengal Lancers, (p. a.) for one year, under the leave rules for the Staff Corps. Pension Service—21st year commenced 13th January, 1889.

Captain O. C. Radford, Bengal S.C., Wing Commander, 4th Punjab Infantry, Punjab Frontier Force, (p. a.) for one year, under rule I of the regulations of 1875.

Captain G. R. MacMullen, Bengal S.C., Wing Officer, 6th Punjab Infantry, Punjab Frontier Force, (p. a.) for one year, under rule I of the regulations of 1875.

Captain J. P. Sparling, Bengal S.C., Assistant Commissary-General, 4th class, (p. a.) for 275 days, under rule I of the regulations of 1875.

Captain G. E. Money, Bengal S.C., 2nd Regiment, Central India Horse, (p. a.) for one year, under the leave rules for the Staff Corps. Pension Service—20th year commenced 14th July, 1888.

Captain W. K. Downes, D.S.O., Bengal S.C., 11th Bengal Infantry, (p. a.) for 212 days, under the leave rules for the Staff Corps. Pension Service—13th year commenced 10th September, 1888.

Lieutenant H. Comins, Bengal S.C., 1st Bengal Infantry, (p. a.) for one year, under the leave rules for the Staff Corps. Pension Service—9th year commenced 23rd October, 1888.

Lieutenant F. V. Whittall, Bengal S.C., 1st Infantry, Hyderabad Contingent, (p. a.) for one year, under the leave rules for the Staff Corps. Pension Service—9th year commenced 22nd January, 1889.

Lieutenant C. R. A. Bond, Bengal S.C., 35th Bengal Infantry, (p. a.) for one year, under the leave rules for the Staff Corps. Pension Service—7th year commenced 10th May, 1888.

Lieutenant C. I. Wimberley, Bengal S.C., 8th Bengal Cavalry, (p. a.) for one year, under the leave rules for the Staff Corps. Pension Service—7th year commenced 14th January, 1889. The leave granted to Lieutenant Wimberley in G. G. O. No. 963 of 1888, is cancelled.

Surgeon-Major G. S. A. Ranking, M.D., 5th Bengal Cavalry, (p. a.) for one year, under the leave rules for the Staff Corps. Pension Service—14th year commenced 30th May, 1888.

No. 160.—The undermentioned officers have been granted extensions of furlough or leave by the Secretary of State for India:—

Colonel J. D. Macpherson, Bengal S. C., (m. c.) for six months.

Lieutenant E. F. H. McSwiney, D.S.O., Bengal S. C., (m. c.) for six months.

Lieutenant C. Cheyne, Bengal S. C., (m. c.) for six weeks, without pay.

Lieutenant K. P. Burne, Bengal S. C., (p. a.) for four months.

Honorary Lieutenant W. Marr, Public Works Department, (m. c.) for six months.

Surgeon-Major J. Bennett, M.D., (m. c.) for six months.

No. 161.—Captain W. R. Yeilding, Bengal S. C., Assistant Commissary-General, 4th class, is granted leave within Indian limits, (p. a.) for 182 days, under rule X of the regulations of 1875, the first sixty days being on full staff pay.

LONDON GAZETTE.

No. 162.—The following extracts are published for general information:—

"London Gazette," dated the 22nd January, 1889, page 391.

War Office, Pall Mall, 22nd January, 1889.

INDIAN STAFF CORPS.

The undermentioned Colonels have been transferred, to the Unemployed Supernumerary List:—

William Peyton, Madras. Dated 27th December, 1888.

Arthur Thaddeus Searle, Madras. Dated 29th December, 1888.

William Jackson, Bengal. Dated 31st December, 1888.

The undermentioned Colonels have been transferred to the Unemployed Supernumerary List:—

Alexander Wardrop, Bombay. Dated 4th January, 1889.

Thomas Ross Church, C.I.E., Madras. Dated 5th January, 1889.

INDIAN LOCAL SERVICE.

Colonel Sussex William Lennox, Madras Infantry, has been transferred to the Unemployed Supernumerary List. Dated 2nd January, 1889.

India Office, 22nd January, 1889.

The Queen has approved of the following promotions among the officers of the Staff Corps and Indian Military Forces, made by the Governments in India:—

BENGAL STAFF CORPS.

To be Major.

Captain Malcolm Alexander Gray. Dated 7th November, 1888.

* * * *

INDIAN ARMY.

To be Colonels.

Lieutenant-Colonel George Crawford Hogg, Bombay Cavalry. Dated 27th October, 1888.

Lieutenant-Colonel Algernon Currie, Bombay Cavalry. Dated 29th October, 1888.

Lieutenant-Colonel Fendall Currie, Bengal Cavalry. Dated 20th November, 1888.

Lieutenant-Colonel Herbert Seymour Marshall, Bengal Infantry. Dated 25th November, 1888.

* * * *

"London Gazette," dated the 29th January, 1889, page 515.

India Office, 29th January, 1889.

The Queen has approved of the retirement from the service of the undermentioned officers of the Staff Corps and Indian Military Forces :—

Colonel John Macdougall, Madras Staff Corps. Dated 1st January, 1889.

Colonel James Best Taylor, Madras Staff Corps. Dated 29th December, 1888.

Lieutenant-Colonel Thomas St. Quintin Clutterbuck, Bengal Infantry. Dated 7th December, 1888.

Lieutenant-Colonel Ralph Anstruther Price, Bengal Infantry. Dated 28th January, 1889.

Deputy Surgeon-General Alfred Eteson, M.D., Bengal Medical Establishment. Dated 13th January, 1889.

Brigade Surgeon Robert Lidderdale, M.D., Bengal Medical Establishment. Dated 27th January, 1889.

PROMOTIONS.

No. 163.—The following promotions are made subject to Her Majesty's approval :—

To be Colonels in the Army.
20th February, 1889.

Lieutenant-Colonel Arthur William Roberts, Bengal General List Cavalry.

Lieutenant-Colonel William Henry Beckett, Bengal General List Infantry.

Lieutenant-Colonel Alfred George Hutchins, Madras General List Infantry.

COLONEL'S ALLOWANCE.

No. 164.—Colonel Thomas James Watson, Bengal S. C., is admitted to the Colonel's allowance, with effect from the 20th February, 1889.

NATIVE ARMY.

No. 165.—*7th Bengal Infantry*—

Jemadars Gokul-parshád Misir and Afsar Ali Khan to be Subadars, and Havildars Asghar Ali Khan and Lachhman Upádhya to be Jemadars, *vice* Rám-baran Upádhya and Shaikh Alibakhsh, invalided, with effect from the 1st December, 1888.

Jemadar Rám-ratan Singh to be Subadar, and Havildar Badrí Náráyan Singh to be Jemadar, *vice* Ratan Singh, deceased, with effect from the 8th December, 1888.

No. 166.—*25th Bengal Infantry*—

Subadar Karím-bakhsh to be Subadar-Major, *vice* Bhíkham Singh, invalided, with effect from the 1st January 1889.

No. 167.—*39th Bengal Infantry*—

Jemadar Jít Singh to be Subadar, and Havildar Uday-Rám to be Jemadar, *vice* Subadar Uday-Rám, invalided, with effect from the 1st November, 1888.

No. 168.—*45th Bengal Infantry*—

Jemadar Kishan Singh to be Subadar, and Havildar Jwála Singh to be Jemadar, *vice* Gopál Singh, transferred to the Shan States Levy, with effect from the 16th January, 1889.

No. 169.—*1st Battalion, 3rd Gurkha Regiment*—

Color-Havildar Tula Gurúng to be Jemadar, *vice* Rám Chandra Chand, invalided, with effect from the 6th November, 1888.

RETIREMENTS.

No. 170.—Lieutenant-Colonel Henry Arthur Fletcher, General List, Cavalry, is permitted to retire from the service, with effect from the 3rd March, 1889, subject to Her Majesty's approval.

No. 171.—The undermentioned officers have been permitted by the Secretary of State for India to retire from the service, with effect from the dates specified, subject to Her Majesty's approval :—

Colonel Henry Morton, Bengal S. C.,—1st May, 1889.

Lieutenant-Colonel Ralph Anstruther Price, General List, Infantry,—28th January, 1889.

No. 172.—Brigade-Surgeon Robert Lidderdale, M.D., has been permitted to retire from the service with effect from the 27th January, 1889.

REWARDS.

GOOD CONDUCT MEDALS.

No. 173.—The undermentioned non-commissioned officer and men have been granted medals with annuities and gratuities, for meritorious service and good conduct, under the provisions of clause 115, India Army Circulars of 1888 :—

Medal inscribed "For Meritorious Service" with annuity.

No. 534, Color Havildar Shekh Khana, Bengal Sappers and Miners.

Medals inscribed "For Long Service and Good Conduct" with gratuity.

No. 1361, Naick Debi Din, Bengal Sappers and Miners.

No. 1631, Naick Sayyid Muhammad, Bengal Sappers and Miners.

VOLUNTEER CORPS.

APPOINTMENTS.

No. 174.—*Oudh Volunteer Rifle Corps*—

The Christian names of Captain Robinson are "John Newman," and not as notified in G. G. O. No. 1058 of 1888.

No. 175.—*Allahabad Volunteer Reserve Corps*—

Messrs. Thomas Patrick Crowley and Henry George Cowie, to be Captains.

Messrs. Henry Charles King and George Maclagan Chesney, to be Lieutenants.

Messrs. Walter Mytton Colvin and Frederick Thomas Atkins, to be 2nd Lieutenants.

MARINE DEPARTMENT.

FURLOUGH AND LEAVE.

No. 8.—Captain Edward Bishop, Indian Marine, Port Officer, Aden, is granted furlough out of India, (m. c.) for six months, under paragraph 560, Rule I, Marine Regulations, India, Vol. I, with effect from the 4th October, 1888.

E. H. H. COLLEN,
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 22nd February, 1889.

Under Clause 25 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that report of the death of the undermentioned Commissioned Officer, on the date specified, was received in the Military Department between the 9th and the 22nd February, 1889:—

Corps.	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
The Suffolk Regiment (Attached to 17th Bengal Infantry).	2nd Lieutenant G. R. D. Stoddart.	7th Feb., 1889 .	Malin (Upper Burma).		

E. H. H. COLLEN,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 16th February, 1889.

No. 43.—Mr. J. M. Harman, Executive Engineer, 2nd grade, sub. *pro tem.*, and Bhupat Rai, *Rai Sahib*, Assistant Engineer, 3rd grade, State Railways, are transferred from the establishment under the Government of Bombay to that under the Government of Bengal for employment on the Western Bengal Railway Survey.

No. 44.—Mr. F. H. Ashhurst, Executive Engineer, 2nd grade, North-Western Provinces and Oudh, is granted special leave for two years, under the terms of Public Works Department letter No. 1940 G., dated 3rd October, 1887, with effect from the 1st March, 1889.

No. 45.—The services of Mr. J. F. H. Collet, Executive Engineer, 4th grade, *temporary rank*, State Railways, are placed temporarily at the disposal of the Foreign Department, for employment in Kashmir.

The 18th February, 1889.

No. 46.—CORRIGENDUM.—Expunge the words "in class II, sub. *pro tem.*" from Public Works Department Notification No. 302, dated the 12th October, 1888.

No. 47.—The services of the undermentioned officers are placed at the disposal of the Delhi-Kalka Railway Company:—

Mr. W. Giles, Assistant Engineer, 1st grade.

Mr. J. N. D. La Touche, Assistant Engineer, 1st grade.

No. 48.—Mr. J. Douglas, Government Examiner of Accounts, East Indian Railway, is permitted to retire from the service of Government.

No. 49.—Mr. R. N. Burn, Examiner of Accounts, temporarily attached to the Office of the Accountant-General, Public Works Department, is appointed Government Examiner of Accounts, East Indian Railway.

No. 50.—Colonel J. Grierson, B.S.C., Examiner of Telegraph Accounts, is appointed Examiner of Public Works Accounts, Rajputana and Central India.

No. 51.—Mr. E. A. Dennys, Officiating Examiner of Public Works Accounts, Rajputana and Central India, is retransferred to the Office of the Examiner of Public Works Accounts, Punjab.

No. 52.—Mr. F. L. Brown, Examiner of Accounts, Burma State Railway, is appointed Examiner of Telegraph Accounts.

No. 53.—Pundit Prem Nath, Examiner of Accounts, attached to the Office of the Examiner of Accounts, North-Western Railway, is appointed Examiner of Accounts, Burma State Railway.

The 21st February, 1889.

No. 54.—The services of Mr. E. H. Tuck, Executive Engineer, 4th grade, sub. *pro tem.*, State Railways, are placed at the disposal of the Delhi-Kalka Railway Company.

No. 55.—Mr. W. S. Haig, Deputy Examiner of Accounts, 1st grade, *temporary rank*, is, on return from furlough, posted to the office of the Examiner of Public Works Accounts, Bombay.

No. 56.—The undermentioned Assistant Engineers, 1st grade, attached to State Railways, are promoted to Executive Engineer, 4th grade, *temporary rank*, with effect from the dates specified:—

Mr. P. P. Rogers, from 10th November, 1888.

Mr. F. J. Pope, from 27th November, 1888.

Mr. E. C. Elliot, from 22nd December, 1888.

No. 57.—His Excellency the Governor-General in Council having sanctioned a survey for a railway being undertaken from Moghal Sarai through a point near Purulia towards Tarakeshwar or Howrah, the project will be known as the Moghal Sarai-Howrah Survey, and will be under the control of the Director General of Railways.

No. 58.—Mr. H. Bell, Superintending Engineer, 1st class, State Railways, is appointed Engineer-in-Chief of the Moghal Sarai-Howrah Railway Survey.

The 22nd February, 1889.

No. 59.—Major M. C. Brackenbury, R.E., Under-Secretary to the Government of India in the Public Works Department, Railway Branch, and Deputy Director General of Railways, is appointed to officiate as Deputy Secretary to the Government of India in the Public Works Department, Railway Branch, during the absence on special leave of Lieutenant-Colonel L. Conway-Gordon, C.I.E., R.E., or until further orders.

No. 60.—Mr. H. Rainier, Deputy Examiner, 1st grade, is promoted to Examiner, 4th class, 3rd grade, *temporary rank*, with effect from the 21st January, 1889.

No. 61.—With reference to rule IV of Public Works Department Resolution No. 19 A.E. of the 25th January, 1889, published in the Supplement to the *Gazette of India* of Saturday, the 2nd instant, it is notified that two vacancies in the Superior Accounts Branch of the Public Works Department will be open to competition at the next examination for admission into that branch of the service.

R. C. B. PEMBERTON, *Colonel, R.E.*,
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 23, 1889.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 13th October, 1888.

From the 17th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 10th November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Revised rates from 1st January, 1887.

	Per annum. R	a.	p.
Subscription for *Gazette* and Supplement	15	0	0
Postage	5	8	0
Subscription for Parts I, II, and III, or any of them	6	0	0
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Postage	2	8	0
Subscription for Supplement only	5	0	0
Postage	3	0	0
Subscription for Supplement and Part VI	6	0	0
Postage	3	0	0
For a single copy of the *Gazette* and Supplement	0	8	0
For a single copy of Parts I, II, and III, or IV, V, and VI, or Supplement	0	4	0

Postage on single copies varies according to weight.

By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,
Publisher, Gazette of India.

HIGH COURT—ORIGINAL SIDE.

NOTIFICATIONS.

Calcutta, the 24th January, 1889.

The Honourable the Chief Justice has granted Mr. S. Tremearne, Assistant Registrar, extension of leave up to the 28th February, 1889.

The 20th February, 1889.

Mr. J. C. Macgregor, Receiver, High Court, has obtained from the Right Honourable the Secretary of State for India in Council an extension of leave on medical certificate for three months, from the 7th March, 1889.

By Order,
R. BELCHAMBERS,
Registrar.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 15th February, 1889.

PARTICULARS.	3½ per cent. Transfer Loan of 1853-54.	4 per cent. Loans							4½ per cent. Loans				Transfer Loan of 1879, Seven Shillings per cent. Portion.	5 per cent. Loan of 1856-57.	GRAND TOTAL.
		Of 1832-33.	Of 1835-36.	Of 1842-43.	Of 1854-55.	Transfer of 1865.	Reduced 4 per cent. Loan of 1879.	TOTAL.	Of 1870.	Of 1878.	Transfer Loan of 1879, 4½ per cent. Portion.	TOTAL.			
Balance of 31st January, 1889 .	54,700	11,52,320	26,59,200	2,50,01,700	88,05,000	3,95,12,600	2,10,68,500	9,82,00,320	26,23,700	74,41,300	10,96,54,900	11,97,19,900	1,33,800	32,200	21,81,40,920
Add—															
Amount enfaced at Madras between 1st and 15th February, 1889 .	...	...	...	...	2,000	10,000	...	12,000	...	...	10,000	10,000	...	...	22,000
Amount enfaced at Bombay between 1st and 15th February, 1889 . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Calcutta between 1st and 15th February, 1889 . .	...	...	...	42,500	21,500	1,77,400	5,000	2,46,400	...	2,100	20,900	23,000	...	...	2,69,400
	54,700	11,52,320	26,59,200	2,50,44,200	88,28,500	3,97,01,000	2,10,73,500	9,84,58,720	26,23,700	74,43,400	10,96,85,800	11,97,52,900	1,33,800	32,200	21,84,32,320
Deduct—															
Amount written off in the London Registers . .	...	...	2,000	2,40,500	22,500	1,20,700	60,400	4,46,100	49,600	...	...	49,600	...	...	4,95,700
Balance on 15th February, 1889	54,700	11,52,320	26,57,200	2,48,03,700	88,06,000	3,95,80,300	2,10,13,100	9,80,12,620	25,74,100	74,43,400	10,96,85,800	11,97,03,300	1,33,800	32,200	21,79,36,620

NOTE.—From 9th June, 1867, to 15th Dec., 1888, enfaced from India 5,987 lakhs, re-transferred from London 5,177 lakhs.
" 16th Dec., 1888, to 31st " " " " 2 " " " 4 "
" 1st Jan., 1889, to 15th Jan., 1889 " " 12 " " " 4 "
" 16th " " to 31st " " " " 9 " " " 4 "
" 1st Feb. " to 15th Feb. " " " 3 " " " 5 "

6,013 lakhs. 5,194 lakhs.
5,194 "

Balance against India . 819 lakhs.

PUBLIC DEBT OFFICE,
BANK OF BENGAL,
Calcutta, 18th February, 1889.

W. D. CRUICKSHANK,
Secretary and Treasurer.

Statement of the Affairs of the Bank of Bengal for the week ending 19th February, 1889.

LIABILITIES.	R	a.	p.	R	a.	p.
Capital paid-up				2,00,00,000	0	0
Reserve Fund				54,49,628	15	0
Public Deposits at Head Office	94,96,359	0	8	1,77,72,894	1	5
Public Deposits at Branches	82,76,535	0	9			
Other Deposits at Head Office and Branches				3,21,97,805	9	9
Bank Post Bills, &c.				3,56,934	6	9
Sundries				7,21,892	15	8
RUPEES				7,64,99,156	0	7

ASSETS.	R	a.	p.	R	a.	p.
Government Securities				9,80,755	0	0
Other authorised Investments				73,23,404	0	0
Loans on Government and other authorised Securities				1,75,07,241	2	0
Accounts of Credit on Government and other authorised Securities				90,90,227	12	4
Bills discounted and purchased				2,30,35,817	0	9
Balances with other Banks				7,81,174	4	3
Bullion				6,891	7	2
Dead Stock				11,10,223	4	1
Stamps				13,364	11	0
Sundries				1,20,660	8	11
				5,99,69,759	2	6
Cash and Currency Notes at Head Office	50,47,201	6	8	1,65,29,396	14	1
Cash and Currency Notes at Branches	1,14,82,195	7	5			
RUPEES				7,64,99,156	0	7

By Order of the Directors,

BANK OF BENGAL,
Calcutta, the 21st February, 1889.

R. L. BISS,
Chief Accountant.

W. D. CRUICKSHANK,
Secretary & Treasurer.

Rate for Demand Loans 12 per cent.

Percentage 32·3.

CALCUTTA MINT.

NOTIFICATION.

List of Coins acquired under the Indian Treasure Trove Act and available for sale to Numismatists. (Home Department Resolution No. 46—1668-82, dated 9th October, 1884.)

Register Number.	DESCRIPTION.	Metal.	Value of each coin. R	a.	p.	Number of coins available for sale.	REMARKS.
	Found in the Rohtak District.						
93	Shah Allum	Silver	1	0	0	22	These coins will be available for sale up to and not later than the 1st Oct., 1889.
	Found in the Sarun District.						
94	Muhammad Shah	Do.	1	0	0	24	Do. do. 4th Dec., 1889.
95	Farokh Syar	Do.	1	0	0	6	

R. V. RIDDELL, *Lieut.-Colonel, R.E.,*
Master of the Mint.

CALCUTTA MINT,
The 21st February, 1889

AGENT TO THE GOVERNOR-GENERAL FOR CENTRAL INDIA.

NOTIFICATION.

Indore Residency, the 16th February, 1889.

No. 562.—Senior Hospital Assistant Tuharool Hossain, of the Bhopal Battalion, is granted sixty days' leave on full pay from such date as he may avail himself of it.

By Order,

A. MARTINDALE,
First Asst. Agent to the Govr.-Genl. for Central India.

AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

NOTIFICATION.

Abu, the 13th February, 1889.

No. 414 G.—With reference to Foreign Department Notification, No. 15 G., dated the 3rd January, 1889, Surgeon G. H. D. Gimlette, M.D., assumed charge of his duties as Officiating Medical Officer of the Deoli Irregular Force on the forenoon of the 30th January, 1889, and of the Harowtee and Tonk Political Agency, on the afternoon of the same date.

By Order,

E. A. FRASER, *Major,*

First Asst. to the Agent to the Govr.-Genl. in Rajputana.

CHIEF COMMISSIONER OF AJMERE-MERWARA.

NOTIFICATIONS.

Abu, the 13th February, 1889.

No. 138—327.—With reference to Foreign Department Notification, No. 218 G., dated the 5th of February, 1889, Moulvi Muhammad Nizam-ud-din took over charge of the Office of Judicial Assistant Commissioner, Ajmere, from Rai Bahadur Pundit Bhag Ram, on the forenoon of the 7th idem.

With effect from the same date, Moulvi Muhammad Nizam-ud-din is invested under Sections 12 and 37 of Act X of 1882 (Criminal Procedure Code), with the powers of a Magistrate of the 1st class, and with the additional powers mentioned in Sections 110, 133, and 260 of the said Act, to be exercised within the Ajmere District.

The 14th February, 1889.

No. 144—586.—The Chief Commissioner of Ajmere-Merwara is pleased to notify that the following gentlemen have been duly nominated as Members of the District Board of Ajmere-Merwara :—

By the Ajmere Local Board.

1. Hafiz Mahomed Hosein, Jagirdar of Ghegal.
2. Rae Seth Samir Mal, Honorary Magistrate.
3. Lala Bansidhar, Honorary Magistrate.
4. Munshi Balmokund Das, Secretary, Dudhadhari Committee.
5. Lala Ghasi Ram, Vakil.
6. Rae Seth Chand Mal.
7. Lala Bansidhar, Sub-Registrar.
8. Pundit Salig Ram Joshi, Jagirdar.
9. Mir Nizam Ali, Jagirdar.
10. Thakur Jiwan Singh, Istimrardar of Manoharpore.

By Merwara Local Board.

1. The Assistant Commissioner, Merwara.
2. The Assistant Surgeon, Beawar.
5. The Tehsildar, Beawar.
4. The Tehsildar, Todgurh.
5. Lala Ram Narain, Vakil.
6. Seth Champa Lal.
7. Mota Rawat of Kukra.
8. Budhe Khan of Hatun.
9. Anna Subedar, Pensioner.
10. Sheoram, son of Goma.

In exercise of the powers conferred on him by Section 5, Sub-Section 2, of the Ajmere Rural Boards Regulation, and with reference to this Office Notification, No. 1315—586, dated the 27th October, 1887, the Chief Commissioner of Ajmere-Merwara is pleased to nominate the following gentlemen as Members of the District Board of Ajmere-Merwara :—

1. Assistant Commissioner, Ajmere.
2. Civil Surgeon, Ajmere.
3. Executive Engineer, Ajmere Provincial Division.
4. The Inspector of Schools.
5. Pundit Jia Lal, Extra Assistant Commissioner.
6. The Deputy Magistrate, Kekri.
7. Raja Bahadur Mangul Singh of Bhinai, C.I.E.
8. Thakur Umed Singh of Sawar.
9. Rao Bahadur Singh of Masuda.
10. Raja Gundharp Sein of Pisangan.
11. Rao Kulyan Singh of Junian.
12. Rao Madho Singh of Kharwa.
13. Rao Ranjit Singh of Bandanwara.
14. Thakur Sangram Singh of Para.
15. Thakur Sardar Singh of Deogaon, Baghera.
16. Thakur Rughnath Singh of Govindgurh.
17. Thakur Bhabut Singh of Tantoli.
18. Thakur Moti Singh of Barli.
19. Khwaju Lamberdar of Srinagar.
20. Sheo Lal Lamberdar of Kalesra.

By Order,

E. A. FRASER, *Major,*

First Asst. to the Agent to the Govr.-Genl., Rajputana, & Chief Commr., Ajmere-Merwara.

Statement of Silver Balance in the Calcutta Mint for the week ending 20th February, 1889.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 13th February, 1889	4,62,532	
Value of Government silver in the Mint on the same date	19,86,107	24,48,639
ADD—		
Silver received by the Mint during the week on account of the Currency Department	4,01,567	
Ditto ditto Government	6,01,928	10,63,495
		35,12,134
DEDUCT—		
New coin paid to Reserve Treasury during the week	3,29,000	
Petty items issued for miscellaneous purposes	...	3,29,000
Balance on the evening of the 20th February, 1889		31,83,134
The Balance comprises—		
Silver held on account of the Currency Department	6,50,841	
Ditto ditto Government	25,32,293	31,83,134
There is in addition awaiting assay—		
Bullion belonging to Private Individuals	1,52,419	
Ditto ditto Government	...	1,52,419

R. V. RIDDELL, *Lieut.-Colonel, R.E., Master of the Mint.*

CALCUTTA MINT,
The 21st February, 1889.

Report of a Deserter or Absentee without leave from the K Battery, 2nd Brigade, Royal Artillery, dated at Barrackpore, this 15th day of February, 1889.

Number, Rank, and Name,—No. R.A.—44522, Driver Peter Gray.
Age,—27 years 10 months.
Size,—5 feet 5 inches.
Colour of—
Complexion, fresh; Hair, dark brown; Eyes, brown.
Peculiar Marks by which his Identity may be ascertained.—Scar from burn inside right knee and one in bend of left elbow.
Date of Desertion,—11th February, 1880.
From whence Deserted,—Barrackpore.
Date of Enlistment,—27th September, 1884.
Place of Enlistment,—Woolwich.
Parish where Born,—Fifeshire.
County,—Fifeshire.
Former Trade or Occupation,—Shoemaker.
Dress at the time of Desertion—
Coat or Jacket,— } Royal Artillery dress.
Waistcoat,— } Royal Artillery dress.
Breeches or Trowsers,— } Royal Artillery dress.
REMARKS, stating any particular circumstances attending his Desertion,—

F. BEAVER, *Major,*
Comdg. K Batty., 2nd Bde., R.A.

DIRECTOR-GENERAL OF RAILWAYS.

NOTIFICATION.

Calcutta, the 20th February, 1889.

No. 7.—Mr. R. R. Gales, Assistant Engineer, 2nd grade, passed, on the 6th February, 1889, the Professional Examination as prescribed in Public Works Department Code, Volume I, Chapter II, paragraphs 9, 10 and 11.

M. C. BRACKENBURY, *Major, R.E.,*
Deputy Director-General.

EXECUTIVE ENGINEER, NILGIRI DIVISION.

LOST.

The Government Promissory Note, No. (Madras) 83—378, (Bengal) 131670 of the 4 per cent. loan of 1842-43, for ₹1,000, and last endorsed to the Executive Engineer, Nilgiri Division, the proprietor, by whom it was never endorsed to any other person. Notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of a duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

W. B. DEWINTON,
Exe. Engineer, Nilgiri Divn.

OOTACAMUND,
The 24th January, 1889.

TENDERS—STATIONERY OFFICE.

Sealed tenders for the supply of the undermentioned articles of Indian manufacture during the official year 1889-90, subject to the conditions appended, will be received by the Superintendent of Stationery, Calcutta, No. 4, Church Lane, up to 11th March, 1889:—

Carba cloth	2,000	Pieces.
Leather, sheep, uncoloured	75,000	"
Leather, sheep, coloured	3,000	Pieces.
Wax-cloth in pieces of 5 yards × 1 yard	13,000	"
Gum Arabic	60	Maunds.
Ink, blue-black, powder, in bundles, yielding a quart bottle of fluid	49,000	Bundles.
Ink, black, fluid	12,000	Quarts.
Ink, black, condensed, in stone bottles, yielding a quart of fluid	200	Bottles.
Ink, blue-black, condensed, in stone bottles, yielding a quart of fluid	300	"
Ink, black, registration	2,000	Quarts.
Ink, red	1,000	"
Ink, black, copying	1,000	"
Ink, black, printing	1,000	lbs.
Ink, red	200	"
Ink-glasses, with pewter tops	6,000	No.
Inkstands, wooden, double	2,000	"
Paper-weights, lead, weighing 12 oz. each	5,000	"
Paste-boards, royal, white	127,000	Pieces.
Paste-boards, royal, one side white	13,000	"
Sealing-wax, red, 30 sticks to a seer	70	Maunds.
Thread, silk, in skeins of one tolah each	5	"
Thread, cotton, in skeins of one tolah each	25	"
Twine, hemp	15	"
Twine, jute	20	"
Packing cases	8,500	Boxes.

1. Tenders should be submitted in the form to be obtained from this office and superscribed "Tenders for (name of article)," and should be accompanied by a deposit of 5 per cent. on the value of tender.

2. Samples of articles to be supplied should be produced with tenders, such samples being distinctly marked with the name of the tenderer and rate offered.

3. Every successful competitor will have to pay a security of 5 per cent. on the value of the articles for which tender is accepted, and to sign a contract bond (a form of which can be seen at the Office) within fifteen days from the date of his being informed by this Office of the acceptance of his tender. In case of failure to execute the bond, the deposit of 5 per cent. delivered with the tender will be forfeited and credited to Government and his tender considered as cancelled.

4. The necessary stamp duty on the contract bond should also be paid by the contractor.

5. The quantities mentioned in the above schedule are only probable quantities, but the actual quantities required will be mentioned in the orders of this Office, given from time to time agreeably to which only the contractors should supply articles.

6. The Superintendent of Stationery reserves to himself the right of rejecting any tender without assigning any reason for so doing.

F. C. BARNES,
Supdt. of Stationery.

GOVERNMENT STATIONERY OFFICE,
The 23rd January, 1889.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 1st February, 1889.

ACCELERATED MAIL SERVICE FROM CALCUTTA TO BOMBAY.

A special train will be run experimentally for eight weeks from Howrah to Bombay, starting from Howrah on Wednesdays at 8 P.M., and reaching Bombay on Fridays at 3 P.M., in connection with the homeward Peninsular and Oriental Steam Navigation Company's contract steamers.

The first train will leave Howrah on Wednesday, the 20th February, 1889.

Fully prepaid foreign letters, and fully prepaid foreign printed papers* only (not post cards, legal and commercial documents, samples or any other articles), may be posted for despatch by this special train. On each *letter* a special fee *1½ anna per ½ ounce* will be levied in addition to the ordinary foreign postage rate, and on each packet of *printed papers* a special fee of *½ anna per 2 ounces* (or *½ anna per 4 ounces* for each newspaper) will likewise be levied.

* Including newspapers and books.

The rates of postage for the principal places concerned are shown below :—

COUNTRIES, &c.	LETTERS. Each letter per ½ ounce.		PRINTED PAPERS, INCLUDING BOOKS, &c. Each Newspaper per 4 ounces.		PRINTED PAPERS, INCLUDING BOOKS, &c. Each packet per 2 ounces.	
	By ordinary train.	By special train.	By ordinary train.	By special train.	By ordinary train.	By special train.
	As.	As.	As.	As.	As.	As.
United Kingdom						
Served through the United Kingdom. United States of America, Canada, West Indies and Union places	4	6	1½	2	1½	2
Continental Europe, Aden, Zanzibar, Mauritius, Egypt, Malta, Gibraltar, also United States of America and Canada, when served *vid* Italy	3	4½	1	1½	1	1½
Cape of Good Hope and Natal, *vid* Brindisi	9	10½	2	2½	2	2½
Cape of Good Hope and Natal, *vid* Aden	8	9½	1	1½	1	1½

These special rates will in no way affect or apply to foreign correspondence transmitted by the regular mail leaving Howrah on Tuesday evenings.

Letters and printed papers (including newspapers, books, &c.) intended to be conveyed by the special train, must be fully prepaid with the ordinary foreign postage, as well as with the special fee, otherwise they will be detained until the departure of the next week's regular mail.

Postal notices will be circulated in the stations concerned, notifying to the public the day and hour when letters should be posted for despatch by the special train.

P. SHERIDAN,
Depy. Dir. Genl. of the Post Office of India.

The 21st February, 1889.

The attention of the public is invited to rule 27 A of the Indian Postal Guide (January, 1889), under which articles addressed to fictitious or assumed names or initials can only be delivered if posted to the care of some known person or firm, or if the address contains some designated place for delivery, as a house or a number in a street. Such articles cannot be delivered if addressed merely to a post office or to the care of the Postmaster.

E. HUTTON,
Presidency Postmaster.

Unclaimed Letters held in the Calcutta General Post Office on the 20th February, 1889.

Blum, Moritz.
Carroll, W. F.
Coggan, Mrs. H. A.
Donald, W. M.
Foerstner and Grosse. Manager, Calcutta Roller Flour Mill Co.
Grant, A.
Hank, W.
Hanser, T. L.
Laubenburg, C. H.
Philier, J.
Schmidt, C. M. & Co.

Letters marked "Care of Post Office."

Abbott, C. A.
Albert, W.
Allan, W.
Anderson, F. L.
Anderson, Mr.
Angus, E.
Appleby, Arthur.
Atkinson. D.
Atkinson, Mrs. A. A. E.
Bartlett, Charles.
Barton, E. M. G.
Benso, Gio Vani.
Benson, Mrs. M.
Berger, C. W. B.
Berrill, C. D.
Braunstein, John.
Brown, Miss McB.
Brown, T. H.
Brunton, Mrs. J.
Buckler, J. R.
Burbidge, H. J.
Burn, R. N.
Chapman, H. D.
Chirkas, Mrs. L.
Coid, C.
Cooper, W.
Count St. Hensler de Ryebach.
Courage, R.
Cox, E. T.
Crowder, James.
Daly, R.
DeBasterot, Count.
Deverell, G.
Ducasse, Mrs. A. B.
Earl of Scarborough.
Eglinton, C. A.
Elderton, Mrs.
Exner, Franz.
Ferreh, Monsieur.
Fitzpatrick, J. B.
Ford, Miss Maggie.
Forrester, H.
Forth, Lieut. C. W.
Frazer, Mr.
Furrows, Geo S.
Gapper, J. H. B.
Gavine, Mrs.
Gibson, Peter.
Godfrey, G. B.
Goldenberg, S.
Greenfield, Mrs. A.
Greinstein, B.
Gumpat.
Haddon, Mrs. M.
Haines, H. H.
Hamilton, Allan.
Harford, Col.
Harvey, Mr. C.
Harvey, W. G. L.
Heape, W.
Heitel, Adolf.
Hitchcock, Mrs. G. M.
Hough, T. F.
Howell, A. P.
Huntley, H.
Inman, Capt. C.
Jardine, Mrs.
Jeffery, J. E.
Kelly, A. R.
Kelly, George.
Kerr, A.
Latham, Mrs. Z. Z.
Laubat, C.
Linkert, R. H.
MacLeod, A.
MacMillan, R. G.
Mansfield, G.
Martin, C.
Mathews, Miss.
Matisson, Monsieur.
Maurice, A. L.
Meurer, E. A.
Mitchell, James.
Molyneux, H. H.
Montgomery, R. T.
Morris, Lieut. G. M.
Murick, H.
O'Hanlan, J.
Peers, Mr.
Pietsch, W.
Poetting, Richard.
Reade, G. S.
Reich, Thomas.
Remmington, Captain F. A.
Revillior, G.
Robiliart, L.
Robinson, J.
Roby, H. J.
Rodgers, J.
Rogers, Mrs.
Sadler, R.
Simons, H. M.
Spencer, F. H.
Stubbs, T. B.
Sykes, A. F.
Symus, R. C. M.
Thiery, G.
Tomkinson, W.
Troup, W.
Varat, Charles.
Ward, A. T.
Warren, J. T.
Watson, J.
Wilkers, Mrs. G. F.
Wilson, Bishop.
Zillessen, H.

Registered Letters.

Abbott, C. A.
Daly, R.
Haldsworth, C. H.
Herern, Elias.
McLennan, R.
Schwartz, L.
Young, J. L.

Unclaimed Letters held in the Barrackpore Post Office on the 18th February, 1889.

Atkinson, Lieut. C.
Chalmers, Lieut. R. A.
Christie, R.
Connelly, Joseph.
Corbett, Surgeon-Major dela Cour.
Doyle, A. C.
Gallwey, Dr. T. J.
Kemball, Captain G. V.
Landale, J.
Rodgers, W. P.
Rydquest, C. F.
Scaife, J. E.
Taylor, A. E.

E. HUTTON,
Presidency Postmaster, Calcutta.

The 23rd February, 1889.

SEA AND FOREIGN MAILS.

Mails for	Date of closing at Calcutta.	Route by which despatched.
	1889.	
Egypt, Europe, America, Cape Colonies, through United Kingdom.	26th Feb.	Per P. & O. Str. from Bombay.
Ditto ditto ditto .	27th "	Ditto.
Ditto (Book Post and Pattern Packets) . . .	25th "	Ditto.
Mauritius, Mahé (Seychelles), Mayotte, Nossi Be and Réunion	26th "	Ditto.
Ditto ditto ditto .	27th "	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Bankok (Siam), Philippine Islands, China and Japan . . .	25th "	Ditto.
Australia, New Zealand and Tasmania	25th "	Ditto.
Straits and Hong-Kong . .	23rd "	Per Steamer *Taisang.*
Rangoon and Moulmein . .	27th "	Per Steamer *Pundua.*
Ditto ditto . .	1st March	Per Steamer *Ethiopia.*
Akyab, Kyaukpyu, Sandoway, and Rangoon	27th Feb.	Per Steamer *Kapurthala.*
Port Blair *vid* Rangoon . .	27th "	Per Steamer *Pundua.*

N.B.—On ordinary days the letter-box will close at 7 P.M. precisely; after which hour inland letters and papers, fully prepaid and bearing an extra postage stamp of half anna, and foreign letters and papers fully prepaid and bearing an extra stamp of four annas, will be received up to 7-30 P.M.

On the day of despatch of the Overland Mail for Europe, the letter-box for foreign letters will close at 8-30 P.M., and late letters and papers will be received up to 9 P.M.

On Wednesday, foreign letters, &c., bearing the special fee in addition to the ordinary prepaid postage, will be received up to 7-30 P.M.

E. HUTTON,
Presidency Postmaster.

NOTIFICATION.

Tide-Tables for the Indian Ports for the year 1889 (also January 1890).

PART I.—Western Ports, *viz.*:—

Aden, Kurrachee, Okha Point and Bay and Harbour (mouth of Gulf of Cutch), Kathiwadar, Bhavnagar, Bombay, Mormugao (Goa), Kárwár, Beypore, Cochin, Galle, and Colombo (Ceylon), and Paumben Pass (Island of Rameswaram). Price R2.

PART II.—Eastern and Burma Ports, *viz.*:—

Negapatam, Madras, Cocanada, Vizagapatam, False Point Dublat (Saugor Island), Diamond Harbour, and Kidderpore (Calcutta), Chittagong, Akyab, Elephant Point, Rangoon, Amherst, Moulmein and Port Blair. Price R2.

	Price. R a. p.
Aden pamphlet	0 8 0
Karrachee ditto	0 8 0
Ditto sheet	0 8 0
Okha, Kathiwadar and Bhavnagar pamphlet	1 0 0
Bombay pamphlet	0 8 0
Ditto sheet	0 8 0
Galle and Colombo pamphlet	0 12 0
Paumben Pass ditto	0 8 0
Madras sheet	0 8 0
Hooghly River sheet	1 0 0
Rangoon River pamphlet	0 12 0
Ditto sheet	0 12 0
Moulmein River pamphlet	0 12 0

These can be purchased either directly from the office of the Tidal and Levelling Party, Survey of India, Poona, or from the following Agents: Messrs. Thacker, Spink and Company, Calcutta; Messrs. Thacker and Company, Bombay; the Manager, "Times of India," Bombay; the Port Officers at Moulmein, Chittagong, False Point, Madras, Paumben, Tuticorin, Colombo, Galle and Aden; the Vice-Chairman, Port Commissioners, Rangoon; and the Chairman, Port Trust, Kurrachee.

M. W. ROGERS, *Lieut.-Colonel, R.E.,*
Deputy Supdt., Survey of India, in charge Tidal and Levelling Operations.

EPIGRAPHIA INDICA

AND

RECORD OF THE ARCHÆOLOGICAL SURVEY.

EDITED BY
JAMES BURGESS, LL.D., C.I.E., &c.
DIRECTOR GENERAL OF THE ARCHÆOLOGICAL SURVEY OF INDIA;

ASSISTED BY
A. FUHRER, Ph.D.; E. HULTZSCH, Ph.D.; A. REA, M.R.A.S.
AND H. COUSENS, M.R.A.S.

This publication is issued in quarterly parts of about 56 pages super royal 4to, and contains the Texts and Translations of Inscriptions collected by the Surveys illustrated by facsimiles; also papers on various branches of Archæology in India.

To subscribers *in advance only* R8 for four Parts; to all others and after the publication of Part II, the charge will be R12 for the four Parts. Subscriptions and addresses to be sent to the Superintendent, Government of India Printing, Calcutta.

Contents of Part I, October, 1888.—Price, R3.

1. A Prakrit Grant of the Pallava King Sivaskandavarman, by Prof. G. Buhler, C.I.E.
2. Prasasti of Lakkha Mandal at Madha, by the same.
3. The new Twelfth Edict of Asoka at Shahbazgarhi, by the same.
4. Inscription of Sam. 1311 from Dabhoi, by the same.
5. Ratnapur Inscription of Jajalladeva, by Prof. F. Keilhorn, C.I.E.
6. Malhar Inscription of Jajalladeva, by the same.
7. Ratnapur Inscription of Prithvideva, by the same.
8. Rashtrakuta Inscription of Krishna II, S. 832, by Dr. E. Hultzsch, Ph.D.

GOVERNMENT CINCHONA FEBRIFUGE.

This preparation is an efficient substitute for quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanical Garden, Calcutta, *for cash only*, at the following rates—per four-ounce tin, *R4-8*; per eight-ounce tin, *R8-8*; per pound tin, *R16-8*. The general public can be supplied by the Superintendent, Botanical Garden, *for cash only*, at the undernoted rates—per four-ounce tin, *R5-8*; per eight-ounce tin, *R10-8*; per pound tin, *R20*. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, eight annas per four and eight-ounce tins, and twelve annas ner pound tin, in addition to the foregoing rates.

گورنمنت سنکونا فبري فيوج

يهه دوا كوئينائين كا خوب قائم مقام هي اور كلكته كے
بوٹانكل گارڈن يعني كمپني باغ كے سپرنٹنڈنٹ صاحب سے هرايك
ملازم سركاري واسطے سركاري كام اور خيرات كے اور سواے اونكے
جو كوئي ايك مشت بيس پونڈ خريد لينے سے بقيمت نقد حسب
نرخ ذيل خريد كرسكتے هين يعني نرخ چار اونس كے ٹين كا
چار روپيه آٹهه آنه ; آٹهه اونس كے ٹين كا آٹهه روپيه آٹهه آنه ;
ايك پونڈ كے ٹين كا سولهه روپيه آٹهه آنه ،

اور مولم‌الناس بوٹانکل گارڈن یعنے کمپنی باغ کے سپرنٹنڈنٹ صاحب سے بقیمت نقد حسب نرخ ذیل خرید کرسکتے ہین یعنے نرخ چار اونس ٹین کا پانچ روپیہ آٹھہ آنہ ; آٹھہ اونس کے ٹین کا دس روپیہ آٹھہ آنہ ; ایک پونڈ کے ٹین کا بیس روپیہ '

یہہ دوا کلکتہ کے بڑے بڑے ولایتی اور دیسی دوا خانونمین بکتی ہی ماسوائے قیمت مذکورۂ بالا کے محصول ڈاک چار اور آٹھہ اونس کے ٹین کا آٹھہ آنہ ; اور ایک پونڈ کے ٹین کا بارہ آنہ '

METEOROLOGICAL PUBLICATIONS FOR SALE.

At the Meteorological Office, No. 5, Russell Street; also at Messrs. Thacker, Spink & Co., at the prices specified below :—

Report on the Meteorology of India in 1875, 4to, 89 pages text, 297 pages tables, 3 charts. R8.

Report on the Meteorology of India in 1876, 4to, 97 pages text, 340 pages tables, 3 charts. R8.

Report on the Meteorology of India in 1877, 4to, 193 pages text, 375 pages tables, 3 charts. R8.

Report on the Meteorology of India in 1882, 4to, 152 pages text, 298 pages tables, 8 charts. R8.

Report on the Meteorology of India in 1883, 4to, 150 pages text, 305 pages tables, 9 charts. R8.

Report on the Meteorology of India in 1884, 4to, 153 pages text, 305 pages tables, 4 charts. R8.

Report on the Meteorology of India in 1885, 4to, 202 pages text, 315 pages tables, 4 charts. R8.

Report on the Meteorology of India in 1886, 4to, 228 pages text, 322 pages tables, 5 charts, R8.

Indian Meteorological Memoirs, Vol. I, Part I, 4to, 118 pages, 9 plates. R2-8.

Indian Meteorological Memoirs, Vol. I, Part II, 4to, 63 pages, 4 plates. R1-8.

Indian Meteorological Memoirs, Vol. I, Part III, 4to, 86 pages, 2 plates. R1-8.

Indian Meteorological Memoirs, Vol. I, Part IV, 4to, 62 pages, 8 plates. R1-8.

Indian Meteorological Memoirs, Vol. I, Part V, 4to, 57 pages, 10 plates. R1-8.

Indian Meteorological Memoirs, Vol. I, Part VI, 4to, 62 pages. R1-8.

Indian Meteorological Memoirs, Vol. II, Part I, 4to, 78 pages, 9 plates. R1-8.

Indian Meteorological Memoirs, Vol. II, Part II, 4to, 69 pages, 9 plates. R1-8.

Indian Meteorological Memoirs, Vol. II, Part III, 4to. 68 pages, 3 plates. R1-8.

Indian Meteorological Memoirs, Vol. II, Part IV, 4to, 232 pages, 7 plates. R3.

Indian Meteorological Memoirs, Vol. II, Part V, 4to, 26 pages, 1 plate. R1.

Indian Meteorological Memoirs, Vol. II, complete, in cloth. R10.

Indian Meteorological Memoirs, Vol. III, Part I, 4to, 116 pages, 7 plates. R2.

Indian Meteorological Memoirs, Vol. III, Part II, 4to, 138 pages, 12 plates. R2.

Indian Meteorological Memoirs, Vol. III, Part III, 4to, 16 pages text, 353 pages tables. R4.

Indian Meteorological Memoirs, Vol. IV, Part I, 4to, 57 pages, 4 plates. R1-8.

Indian Meteorological Memoirs, Vol. IV, Part II, 4to, 80 pages, 4 plates. R2.

Indian Meteorological Memoirs, Vol. IV, Part III, 4to, 24 pages, 2 plates. R1-8.

Indian Meteorological Memoirs, Vol. IV, Part IV, 4to, 97 pages, 14 plates. R3.

Cyclone Memoirs, Part I, demy, 43 pages, 6 plates. R1.

Report on the Vizagapatam and Backergunge Cyclones, October 1876, 4to, 87 pages, 4 plates. R2.

Report on the Madras Cyclone of May 1877, 4to, 117 pages text, 97 pages tables, 5 plates. R2-8.

Rainfall Chart of India showing the average annual distribution of rainfall (in colours). 8a.

Rainfall Map of India (in two sheets, scale 64 miles to one inch), showing the annual distribution of rainfall (in colours.) R3.

Register of Original Observations of six stations in India for each of the years 1879 to 1887, corrected and reduced. Each year. R2-8.

The Indian Meteorologist's Vade Mecum, Part I [Instructions to Observers.] R3.

The Indian Meteorologist's Vade Mecum, Part II [The Meteorology of India]. R5.

Tables for the Reduction of Meteorological Observations in India. R2.

Barometer, Wind and Current Charts of the Bay of Bengal and adjacent sea north of the equator. R5.

Charts of the Bay of Bengal and adjacent sea north of the equator, showing the specific gravity, temperature and currents of the sea surface. R1-8.

Barometer, Wind and Current Charts of the Arabian Sea and the adjacent portion of the North Indian Ocean. R5.

JOHN ELIOT,
Offg. Meteorological Reporter to the Government of India.

THE INDIAN LAW REPORTS.

PUBLISHED UNDER AUTHORITY.

The Indian Law Reports, published under the authority of the Governor-General in Council, appear in monthly parts, published as soon as possible after the first of each month, at Calcutta, Madras, Bombay, and Allahabad, and comprise four series,—one for the Calcutta High Court, a second for the Madras High Court, a third for the Bombay High Court, and a fourth for the Allahabad High Court. The cases heard by the Privy Council on appeal from each High Court are reported in the series for that High Court. Cases heard by the Privy Council on appeal from Provinces in India not subject to any High Court are reported in the Calcutta Series.

The Calcutta Series is distributed by the Bengal Secretariat, and the Madras, Bombay and Allahabad Series are distributed direct from Madras, Bombay, and Allahabad, respectively.

In supersession of the previous advertisements, on and from the 1st April, 1888, the terms of subscription and sale will be as follows for current issues as well as for back numbers of the Reports from 1876 :—

Terms of subscription payable annually in advance.

	Without postage.	With postage.
For the complete Series, *including postage* . .		R22 8
For the Calcutta Series	R10 0	R12 8
„ each of the Madras, Bombay and Allahabad Series . . .	„ 6 0	„ 7 0
„ a part of the Calcutta Series purchased separately, *inclusive of postage in India* . . .	...	„ 2 0
„ a part of each of the Madras, Bombay and Allahabad Series purchased separately, *inclusive of postage in India*		„ 1 0

Persons desiring to subscribe for, or purchase, the Reports, should apply to—

Superintendent, Government Press, Madras.
The Government Central Book Depôt, Bombay.
„ Curator of Government Books, North-Western Provinces and Oudh.
„ Superintendent of Government Printing, Bengal.

Orders and subscriptions for 1888 should be at once registered and remitted.

NOTICE.

Indian Law Reports.

Advertisements will be received for publication on the wrappers of the Indian Law Reports, Calcutta Series, by the Calcutta Central Press Company, "Limited," 5—1, Council House Street, at the following rates, payable in advance :—

	One page.	*Half page.*	*Quarter page.*
For one issue	R 20	R 14	R 9
„ three issues . . .	„ 55	„ 36	„ 24
„ six „ . . .	„ 100	„ 68	„ 45
„ nine „ . . .	„ 145	„ 96	„ 64
„ twelve „ . . .	„ 180	„ 120	„ 80

THE BENGAL LAW REPORTS.

A few sets of the Bengal Law Reports (Volumes 1 to 15) are available at Messrs. Thacker, Spink & Co., Calcutta, at R375 a set.

A Manual of Reference to the Examinations in Oriental languages, with the latest orders of Government, and specimen papers of the various standards. By Lieutenant-Colonel H. S. JARRETT. New Edition. R4.
Apply to the Librarian, 17, Elysium Row.

For sale in Rajputana to Officers stationed there.

Moore's Manual of Family Medicine for India, 4th Edition. *Price*—

To Government Officers (except those mentioned below) and to the public at large. R4.

To all Officers employed in Government Departments who are in receipt of salaries under R500 per mensem, on a certificate being furnished declaring that the book is to be purchased only for the personal use of the officer. R3 (8a.)

BOOKS AND PUBLICATIONS

FOR SALE BY THE

SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA,

8, HASTINGS STREET, CALCUTTA.

All books published by the Superintendent of Government Printing, India, can be purchased either directly or through the following or any other booksellers:—

AGENTS.

CALCUTTA	Thacker, Spink & Co.
MADRAS	Higginbotham & Co.
BOMBAY	Thacker & Co., Ld. Cooper, Maddon, & Co.
POONA	Cooper, Maddon, & Co.

NOTICE.—Books required for private use only can be purchased. Application should be accompanied by a remittance, unless it is wished that the books should be sent by value-payable post, in which case, besides the ordinary postage, an additional charge will be made for registration and commission.

Books required for the public service should be obtained through Local Governments.

☞ *The amounts within parentheses are for packing and postage.*

LEGISLATIVE DEPARTMENT.

THE INDIAN STATUTE BOOK.

REVISED EDITION.

Super royal 8vo, cloth, lettered.

A—General Acts.

The General Acts from 1834 to 1866, revised edition, R8 (12*a.*)

The General Acts from 1867 to 1876, revised edition. R8 (12*a.*)

Copies of the first edition of the General Acts from 1834 to 1876 in 3 volumes, can be obtained at the reduced price of R2 a volume; packing and postage, 12 annas.

The General Acts from 1877 to 1881, revised edition. R8 (8*a.*)

The General Acts for 1882 (Part I; containing Acts II to XII, both inclusive). R8 (8*a.*)

The General Acts from 1882 to 1884 (Part II); containing Act XIV and following Acts of 1882, and the Acts of 1883 and 1884). R8 (7*a.*)

B—Local Regulations and Acts.

The Madras Code, Second Edition, 1888. R8 (10*a.*)

Copies of the first edition can be obtained at the reduced price of R2; packing and postage, 8 annas.

The British Burma Code, 1877. R3 (6*a.*)

The Punjab Code, revised edition, 1888. R5 (8*a.*)

Copies of the first edition can be obtained at the reduced price of R2; packing and postage, 8 annas.

The Bengal Code, Vol. I; containing the Bengal Regulations, the Local Acts of the Governor General in Council and the Regulations made under 33 Vic., Cap. 3, in force in Bengal with Chronological Tables and an Appendix showing the Enactments locally notified under the Scheduled Districts Act, 1874, 2nd edition, 1889. R8 (12*a.*)

The Lower Provinces Code, Vol. II, 1879; containing Acts of the Lieutenant-Governor's Council, and Regulations made under 33 Vic., Cap. 3. R8 (12*a.*)

Supplement to the Lower Provinces Code, 1882; containing Acts of the Governor General's Council from May, 1879, to January, 1882; and of the Lieutenant-Governor's Council, from January, 1880, to April, 1881: applying to the Lower Provinces; and Acts of the Governor General's Council and Regulations under 33 Vic., Cap. 3, applying to Assam. R4-8 (6*a.*)

The Ajmere Code, 1879. R3 (6*a.*)

The Bombay Code, 1880. R8 (12*a.*)

The Coorg Code, 1880. R2 (6*a.*)

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 23, 1889.

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PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

Lost.

The Government Promissory Notes, for ₹75,000, originally standing in the name of Gulabchund Kothari, and last endorsed to him, the proprietor, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Statement showing the full particulars of the Government Promissory Notes belonging to Seth Gulabchund Kothari, deceased.

Nos. of Notes.	Amount of Note.	Rate of Interest.	Year of Issue.	Date up to which the Interest was received from Ajmere Treasury.	To whom paid.	Name of the person in whose name the note was issued.	Where enfaced at present.	The circumstances attending the loss.	REMARKS.
Cancelled 010413 013824—007277	10,000	4½ per cent.	1870	14th Jan. 1880	Gulabchund Kothari, deceased.	Gulabchund Kothari, deceased.	Ajmere.	The manager of the firm of Seth Gulabchund Kothari, deceased, bolted off with the Promissory Notes.	Received interest from Calcutta Treasury on 6th April, 1881, from 14th January, 1880, to 14th January, 1881.
070704 . .	5,000	4 "	1865	30th Apl. 1880					
099993—087104	15,000	4 "	1865	30th Apl. 1880					
099994—087104	10,000	4 "	1865	30th Apl. 1880					
039443—032459	10,000	4 "	1842 & 1843	31st Jan. 1881					
039444—030826	15,000	4 "	1842 & 1843	31st Jan. 1881					
088484—086436	7,500	4 "	1842 & 1843	31st Jan. 1881					
088485—086436	2,500	4 "	1842 & 1843	31st Jan. 1881					

PEMCHUND,
General Attorney, Mussamut Tejconwur, Widow of Seth Gulabchund Kothari, deceased.

JEYPORE,
The 2nd February, 1889.

Lost.

The Government Promissory Note, No. 106684, of the 4 per cent. loan of 1842-43, for R500, originally standing in the name of Poorna Chunder Ghosal and last endorsed to Sreemutty Soorosoonderi Dabe, the proprietress, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon has been stopped at the Public Debt Office Bank of Bengal, and application is about to be made for the issue of a duplicate in favour of the proprietress.

SOOROSOONDERI DABE,

No. 71, Shambazar Street.

The 11th February, 1889.

The Gazette of India.

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PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT.

The following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 22nd February, 1889, and is hereby promulgated for general information :—

ACT NO. III OF 1889.

An Act to provide a Village-system and amend the law relating to Rural Police in Lower Burma.

WHEREAS it is expedient to provide a village-system and amend the law relating to rural police in Lower Burma; It is hereby enacted as follows :—

Title, extent, commencement and repeal.

1. (1) This Act may be called the Lower Burma Village Act, 1889.

(2) It extends to the whole of Lower Burma; and

(3) This section and sections 14 to 23 (both inclusive) shall come into force at once.

(4) The other sections shall not come into force in any part of Lower Burma until the Local Government extends them thereto.

(5) Such extension shall be by notification in the Burma Gazette, describing the part of Lower Burma to which the sections are extended and the day on which they are to take effect therein.

(6) On and from that day sections 12 to 21 (both inclusive) of the Burma District Cesses and Rural Police Act, 1880, shall be repealed as regards that part.

Definition.

2. (1) For the purposes of this Act "village" includes—

(a) village-lands,

(b) rivers passing through or by, and lakes adjacent to, those lands, and

(c) a group of villages.

(2) The Deputy Commissioner may determine the limits of a village for the purposes of this Act.

Appointment of headman.

3. (1) The Deputy Commissioner shall appoint a headman in every village.

(2) In appointing a headman the Deputy Commissioner shall have regard, so far as circumstances admit, to any established custom which may exist respecting the right of nomination or succession or otherwise and to claims based thereon.

(3) When in any village there are two or more headmen, the Deputy Commissioner shall decide which of them is to be the headman for the purposes of this Act, and, with the previous sanction of the Commissioner, may make rules to define and regulate their relations to each other.

(4) The Deputy Commissioner may appoint a rural policeman or more than one such policeman in any village.

Substitution of new clause for clause (a) of section 9, Act II of 1880.

4. For clause (a) of section 9 of the Burma District Cesses and Rural Police Act, 1880, the following shall be substituted, namely :— II of 1880.

"(a) the remuneration of the headmen and the maintenance of the rural police appointed under the Lower Burma Village Act, 1889;".

Substitution of new section for section 45 of the Code of Criminal Procedure.

5. For section 45 of the Code of Criminal Procedure, 1882, the following shall be substituted, namely :— X of 1882.

Headman bound to report certain matters.

"45. (1) A headman appointed under the Lower Burma Village Act, 1889, shall forthwith communicate to the nearest

Magistrate, or to the officer in charge of the nearest police-station or military post, whichever is the nearer, any information which he may obtain respecting—

(a) the permanent or temporary residence of any notorious receiver or vendor of stolen property in his village;

(b) the resort to any place within, or the passage through, his village of any person whom he knows, or reasonably suspects, to be a dacoit, robber, escaped convict or proclaimed offender;

(c) the commission of, or attempt or intention to commit, within his village any of the following offences, namely:—

(i) murder,

(ii) culpable homicide not amounting to murder,

(iii) dacoity,

(iv) robbery,

(v) offence against the Indian Arms Act, 1878, and

XI of 1878.

(vi) any other offence respecting which the Deputy Commissioner by general or special order, made with the previous sanction of the Commissioner, directs him to communicate information;

(d) the occurrence in his village of any sudden or unnatural death, or of any death under suspicious circumstances.

"(2) In sub-section (1) 'village' has the meaning assigned to that word in the Lower Burma Village Act, 1889."

Duties of headman.

6. (1) The headman of a village shall be bound—

(a) to investigate every offence respecting which he is required by section 45 of the Code of Criminal Procedure, 1882, to communicate information;

X of 1882.

(b) to search for and arrest any person whom he has reason to believe to have been concerned in the commission or attempted commission of any such offence, and to recover, if possible, any property taken by any such person;

(c) to arrest any person found lurking within the limits of the village who cannot give a satisfactory account of himself;

(d) to forward, as soon as may be, to the nearest police-station or military post, any person arrested by him or made over to his custody, together with any weapon or other article likely to be useful as evidence;

(e) to resist any unlawful attack made upon the village;

(f) to take such measures and execute such works for the protection of the village and for keeping open the communications between it and adjacent posts as the Deputy Commissioner may direct;

(g) on the written order of the Deputy Commissioner, or other Magistrate not below the rank of Myo-ôk, to collect and furnish on payment supplies of food or carriage for troops or police posted in or near, or marching through, the village;

(h) on the requisition of any Magistrate not below the rank of Myo-ôk, to furnish labourers for the making or repair of roads, embankments or other public works;

(i) to collect or aid in collecting revenue and other money due to the Government from residents of the village or persons holding land therein;

(j) to allot unoccupied land within the village for cultivation or house-building up to such limit and on such conditions as the Deputy Commissioner may direct;

(k) if so ordered, and in accordance with such rules as may be made in this behalf by the Commissioner with the previous sanction of the Local Government, to register all births and deaths which take place within the village, and any other vital statistics which may be prescribed by such rules;

(l) to take such measures for the prevention of public nuisances and for the general sanitation of the village as may be prescribed in any rules made in this behalf by the Commissioner with the previous sanction of the Local Government;

(m) to supply to the best of his ability any local information which any Magistrate or officer of police may require; and,

(n) generally, to assist all officers of the Government in the execution of their public duties.

(2) Every rural policeman shall be bound to perform such duties similar to those imposed on a headman by sub-section (1) as may be imposed upon him by rules made by the Local Government in this behalf.

Disposal of petty criminal cases by headman.

7. (1) If any of the offences mentioned in the next following sub-section is committed in a village, the headman of the village may, on complaint made to him within eight days from the date of the commission of the offence, take cognizance of it and try any person accused thereof.

(2) The offences referred to in sub-section (1) are the following, namely:—

(a) assault;

(b) theft when the value of the property stolen does not exceed five rupees;

(c) mischief when the mischief causes damage to an amount not exceeding five rupees;

(d) criminal trespass; and

(e) any other offence which the Local Government may, by notification in the Burma Gazette, declare to be triable by a headman under sub-section (1).

(3) If the accused is convicted, he may be sentenced to fine not exceeding five rupees or, if the offence was theft or mischief, twice the value of the property stolen or twice the amount of the damage caused, as the case may be, or to confinement for a term not exceeding twenty-four hours in such place as the Deputy Commissioner may appoint in this behalf, or to both.

(4) A headman specially empowered by the Local Government in this behalf may, on complaint, try any person accused of theft or mischief when the value of the property stolen or

the amount of the damage caused does not exceed fifty rupees, and may, in any case so triable by him, sentence the accused, on conviction, to fine not exceeding fifty rupees, or to confinement for a term not exceeding fifteen days in such place as the Deputy Commissioner may appoint in this behalf, or to both.

(5) Proceedings under this section shall be held in the presence of the complainant and the accused.

(6) The offence out of which the proceedings have arisen may be compounded at any time before the headman pronounces his decision.

(7) The proceedings need not be reduced to writing, but such record shall be kept of the cases decided as the Deputy Commissioner directs.

(8) Any fine imposed for an offence referred to in this section may be awarded as compensation to any person injured by the offence.

(9) A fee of one rupee may be levied on a complaint under sub-section (1) and of two rupees on a complaint under sub-section (4).

(10) No other fee shall be leviable in any case under this section.

(11) If the accused is convicted, the amount of any fee paid in respect of the complaint shall be recovered from him as if it were a fine imposed under this Act and be repaid to the complainant.

Penalty for neglect of duty or abuse of authority by headman or rural policeman.

8. If a headman or a rural policeman neglects to perform any of the duties imposed upon him by this Act or any rule thereunder, or abuses any of the powers conferred upon him by this Act or any such rule, he shall be liable, by order of the Deputy Commissioner, to pay a fine not exceeding fifty rupees, or to be suspended from office for a period not exceeding six months, or to be dismissed from office.

Obligation on villagers to aid headman and rural policeman.

9. (1) Every person residing in a village shall, on the requisition of the headman or of a rural policeman, be bound to assist him in the execution of his public duties.

(2) If any such person refuses or neglects to comply with the requisition of the headman or rural policeman, he shall, in the absence of reasonable excuse, the burden of proving which shall lie upon him, be liable, by order of the headman, to fine not exceeding five rupees, or to confinement for a term not exceeding twenty-four hours in such place as the Deputy Commissioner may appoint in this behalf, or to both, or, on conviction by a Magistrate, to fine not exceeding fifty rupees, or to imprisonment for a term not exceeding one month, or to both.

Civil jurisdiction of headman.

10. (1) The Local Government may, by notification in the Burma Gazette, invest any headman with the powers of a Civil Court for the trial of suits between persons of whom both or all, as the case may be, reside within his village, and may, by general or special order notified in the Burma Gazette, specify the classes, and the value not exceeding twenty rupees, of the suits which such headman may try.

(2) The Local Government may at any time cancel or vary any such notification or order.

(3) In any suit tried in exercise of powers conferred under sub-section (1), the decision of the headman shall, subject to revision by such authority as the Local Government may appoint in this behalf, be final.

(4) Notwithstanding anything in the Code of Civil Procedure, a person shall not be bound to institute a suit in the Court of a headman. XIV of 1882.

(5) A fee of ten per centum of the value of the suit shall be paid on its institution in the Court of a headman, and no other fee shall be paid for the issue of processes or otherwise.

Notification of residence of strangers in villages.

11. (1) If any person comes into a village of which he is not a resident, he or the person, if any, in whose house he is living shall, within twelve hours of his coming to the village, report to the headman his arrival, his name and occupation, and the name of the place where he last resided.

(2) The departure from a village of a person whose arrival has been reported under sub-section (1) shall also be reported by the person, if any, in whose house he has been living.

Prohibition of unauthorized settlement of strangers in villages.

12. A person who is not a resident of a village shall not build any house, hut or enclosure, or take up his residence in the village, without the permission of the headman.

Penalty for breach of orders under immediately preceding sections.

13. If a person contravenes the provisions of section 11 or section 12, he shall be punished, on conviction by a Magistrate, with fine which may extend to fifty rupees, or with imprisonment for a term which may extend to fifteen days, or with both.

Fine on villagers accessory to crime.

14. (1) The Deputy Commissioner may, with the sanction of the Commissioner, impose fines on all or any residents of a village if after enquiry he has found—

(a) that they have colluded with or harboured or failed to take all reasonable means to prevent the escape of any criminal;

(b) that they have suppressed or combined to suppress evidence in any criminal case;

(c) that stolen property having been tracked to their village, they have failed or neglected to restore the property or to take on the track beyond the limits of their village.

(2) In either of the following cases, namely:—

(a) when a fine is imposed on the ground stated in clause (a) or in clause (b) of sub-section (1), and the offence of which the criminal is accused, or to which the criminal case relates, is mischief by fire, dacoity, robbery or cattle-theft,

(b) when a fine is imposed on the ground stated in clause (c) of sub-section (1),

a sum not exceeding the amount of any damage caused or the value of the property stolen may be given out of the fine as compensation to the owner of the damaged or stolen property.

Fine on villagers where homicide is committed or attempted.

15. When within any village a person is dangerously or fatally wounded by unlawful attack, or the body is found of a person believed to have been unlawfully killed, the residents of the village shall be deemed to have committed an offence under the last foregoing section unless they can show that they—

(a) had not an opportunity of preventing the offence or arresting the offender, or

(b) have used all reasonable means to bring the offender to justice.

Power to require residents to remove from villages.

16. (1) When the Deputy Commissioner has reason to believe, on the report of a headman or otherwise, that a person residing in any place is harbouring, aiding or abetting dacoits, robbers or cattle-thieves, or has taken up his residence in that place for the purpose of such harbouring, aiding or abetting, he may require that person to leave that place and to reside in such other place as the Deputy Commissioner may direct.

(2) If a person disobeys a requisition under sub-section (1), he shall be punished, on conviction by a Magistrate, with fine which may extend to five hundred rupees, or with imprisonment for a term which may extend to six months, or with both.

Mode of recovering fines.

17. (1) A fine imposed under this Act may be recovered as if it were an arrear of land-revenue.

(2) A fine imposed under section 14 may, with the previous sanction of the Local Government, be commuted into an annual addition to the capitation-tax payable by the residents of the village or to the land-revenue payable in respect of the village-lands, or, in the case of revenue-free lands, to an annual assessment at such rates and for such term of years as the Local Government may direct.

Provisions with respect to emoluments of headmen and rural policemen.

18. (1) The emoluments of a headman or rural policeman shall not be liable to attachment in execution of a decree or order of any Civil Court.

(2) An assignment of, or charge on, or an agreement to assign or charge, any such emoluments shall be void.

(3) Where the emoluments of a headman consist wholly or in part of a grant of land, the title to the grant shall pass with the office of headman, and the Deputy Commissioner may, upon such terms, if any, as to compensation for improvements or otherwise as he thinks fit, enforce the surrender of the land to the person for the time being holding that office.

Protection to headman or rural policeman in execution of his duty.

19. No complaint against a headman or rural policeman of any act or omission punishable under this Act shall be entertained by any Court unless the prosecution is instituted by order of or under authority from the Deputy Commissioner.

Finality of orders.

20. (1) An appeal shall not lie from any order made under this Act.

(2) But the Deputy Commissioner may revise any such order made by any officer subordinate to him, and the Commissioner may revise any such order made by the Deputy Commissioner.

(3) Save as provided by this section, an order made under this Act shall be final and shall not be liable to be contested by suit or otherwise.

(4) The word "order" in this section does not include a decision of a headman in a suit tried in exercise of powers conferred under section 10, sub-section (1).

Delegation of powers of Deputy Commissioner to Assistant Commissioner.

21. The Local Government may authorize any Assistant Commissioner, by name or by virtue of his office, to exercise in any district or part of a district all or any of the powers of the Deputy Commissioner under this Act.

Power to make rules.

22. (1) The Local Government may, subject to the control of the Governor General in Council, make rules consistent with this Act—

(a) conferring on rural policemen any powers or privileges which may be exercised or are enjoyed by police-officers under any enactment for the time being in force;

(b) prescribing the duties to be performed by rural policemen, including any duties imposed upon police-officers by any enactment for the time being in force;

(c) regulating the exercise, enjoyment and performance of those powers, privileges and duties by rural policemen;

(d) regulating the emoluments of headmen and rural policemen;

(e) prescribing the procedure to be observed by a headman trying a suit in exercise of powers conferred under section 10, sub-section (1), the record which he is to make of the suit and the mode in which that record is to be disposed of, the powers which he may exercise as regards the costs of the suit and of any proceeding arising thereout, the manner in which a decree or order made by him may be executed by himself, and the manner, circumstances and conditions in and on which such a decree or order may be sent for execution to, and be executed by, another headman or a Civil Court;

(f) for the disposal of fees levied under section 7, sub-section (9), and section 10, sub-section (5); and,

(g) generally, for carrying into effect the purposes of this Act.

(2) All such rules shall be published in the Burma Gazette.

Effect of Act.

23. This Act shall take effect notwithstanding anything in any enactment for the time being in force.

S. HARVEY JAMES,

Secretary to the Government of India.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to provide for the establishment of a village system and amend the law relating to rural police in Lower Burma was presented to the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 8th February, 1889 :—

From Officiating Chief Secretary to Chief Commissioner, Burma, No. 1007—85 P., dated 30th November, 1888, and enclosures [Papers No. 1].

WE, the undersigned, Members of the Select Committee to which the Bill to provide for the establishment of a village-system and amend the law relating to rural police in Lower Burma was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as revised by us annexed thereto.

2 We think the Bill, which is an almost exact counterpart of the Upper Burma Village Regulation, should be called the Lower Burma Village Act.

3. Sections 11 and 12 and sub-section (*1*) of section 16 of the Bill as introduced should, we consider, be placed among those sections of the Bill which are not to come into force at once.

4. Sub-section (*1*) of section 19 of the Bill as introduced appears to us to be unnecessary.

5. We have revised the Bill accordingly.

6. The publication ordered by the Council has been made as follows :—

In English.

Gazette.	*Date.*
Gazette of India	27th October, 1888.
Burma Gazette	17th November, 1888.

In the Vernacular.

Province.	*Language.*	*Date.*
Burma	Burmese	17th November, 1888.

7. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

PHIL. P. HUTCHINS.
ANDREW R. SCOBLE.
J. W. QUINTON.
MAUNG ÔN.

The 7th February, 1889.

S. HARVEY JAMES,
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 23, 1889.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General of India for making Laws and Regulations or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to consolidate and amend the law relating to Courts in Lower Burma was presented to the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 22nd February, 1889:—

WE, the undersigned, Members of the Select Committee to which the Bill to consolidate and amend the law relating to Courts in Lower Burma was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with a substituted Bill as settled by us annexed thereto.

From Officiating Secretary to Government of India, Legislative Department, to Chief Commissioner, Burma, No. 587, dated 7th March, 1887: from Secretary to Chief Commissioner, Burma, No. 724—19C., dated 27th May, 1887, and enclosures [Papers No. 1].

From Officiating Secretary to Government of India, Legislative Department, to Chief Commissioner, Burma, No. 2017, dated 17th December, 1887, and enclosures: from Secretary to Chief Commissioner, Burma, No. 608—37C., dated 25th January, 1888 [Papers No. 2].

From P. C. Sen, Esq., Barrister-at-Law, Burma, dated 16th March, 1888 [Paper No. 3].

From Officiating Secretary to Chief Commissioner, Burma, No. 123—37 C., dated 5th June, 1888, and enclosures [Papers No. 4].

From Officiating Secretary to Chief Commissioner, Burma, No. 632—1-L., dated 26th October, 1888 [Paper No. 5].

From Officiating Secretary to Chief Commissioner, Burma, No. 739, dated 31st December, 1888, and enclosure.

2. The reasons which have led to the proposal to re-enact the existing Burma Courts Act with certain additions and amendments, instead of proceeding on the lines of the Bill of 1887, have already been stated to the Council and need not be further referred to by us here.

3. One of the objects of the substituted Bill is to enable the Chief Commissioner to relieve the Recorder of certain business which can be done by other and less costly agency. The sections of the Bill which have reference to this object are sections 56 and 83. The first of these sections has been suggested by the fact that much of the Recorder's time is now occupied in the disposal of formal business which ought to be, and in a Presidency High Court would be, disposed of by a Registrar or other ministerial officer. The object of section 83 is to give the Local Government power to extend the jurisdiction of the Small Cause Court, and thus transfer cases of minor importance from the Recorder's Court to that tribunal, and that of sections 84 and 85 (suggested by sections 71 and 72 of the Punjab Courts Act, 1884) is to make necessary subsidiary provisions in regard to court-fees.

4. Another object of the Bill is to declare the Court of the Recorder to be the High Court for the whole of Burma, inclusive of Upper Burma and the Shan States, in reference to proceedings against European British subjects and persons jointly charged with European British subjects--sentences of death passed by the Court of the Recorder as

such High Court being subject to confirmation by the Calcutta High Court. The parts of the Bill having special reference to this object are section 46 and those parts of the first and second schedules which relate to Act X of 1882 and Regulation VII of 1886.

5. A third object of the Bill is to enable the Local Government to direct that, for the hearing of any particular case or class of cases, the Judge of the Town of Maulmain shall be included among the members of the Special Court. Effect is given to this object of the Bill by sections 62 and 69, sub-section (2). Section 86 provides for the conferment of subsidiary jurisdiction in small causes in Maulmain, and is supplemental to those sections.

6. Other noticeable portions of the substituted Bill are the following:—

(a) *Section 12.*—By this section it is proposed to limit the Small Cause Court powers of Myo-ôks to suits of value not exceeding one hundred rupees.

(b) *Section 29, sub-section (1).*—The saving in this sub-section has reference to the proposal of the Chief Commissioner that an Additional Sessions Judge be appointed in aid of the Commissioners of the Pegu and Irrawaddy Divisions.

(c) *Section 37, sub-sections (3) and (4).*—These sub-sections will enable the Local Government to require the Recorder to sit at Mandalay or elsewhere in Upper Burma for the trial of an European British subject.

(d) *Section 52.*—This section has been inserted because, in Rangoon as in the presidency-towns, the parallel working of the Insolvency Statute (11 & 12 Vict., c. 21) and the Insolvency Chapter of the Code of Civil Procedure has been found to be almost impracticable.

(e) *Section 89.*—This section has reference to a proposal to have in each district in Lower Burma a single establishment for the service of processes of all kinds.

(f) *Section 97 and the second schedule.*—By these provisions it is proposed to have Burma divorces settled in Burma. The expense of carrying proceedings to Calcutta is heavy and must in many cases be prohibitive.

(g) *Section 99, sub-section (2).*—In this sub-section the substance of section 1 of Act XIX of 1886, in so far as the section relates to Bengal Regulation V of 1799, has been incorporated.

(h) *Section 100.*—This section removes a mere technical difficulty which has come to notice in the preparation of a new edition of the Burma Code.

(i) *Section 101.*—The object of this section is to remove a difficulty which arises from the Arakan Hill and Salwin Districts being ordinarily administered by officers of the Burma Police.

7. The publication ordered by the Council has been made as follows:—

In English.

Gazette.	*Date.*
Gazette of India	12th, 19th and 26th February, 1887.
Burma Gazette	5th March, 1887.

In the Vernaculars.

Province.	*Language.*	*Date.*
Burma	Burmese	2nd April, 1887.

8. We consider that the Bill should be re-published in English in the Gazette of India and the Burma Gazette before it is taken into consideration by the Council.

ANDREW R. SCOBLE.
PHIL. P. HUTCHINS.
J. W. QUINTON.
MAUNG ÔN.

The 22nd February, 1889.

No. II.

THE LOWER BURMA COURTS BILL.

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The Lower Burma Courts Bill.

(Chapter I.—Preliminary. Section 3. Chapter II.—Law to be administered.—Section 4.)

No. II.

A Bill to consolidate and amend the law relating to the Courts, and declare the effect of certain enactments, in Lower Burma.

WHEREAS it is expedient to consolidate and amend the law relating to the Courts, and to declare the effect of certain enactments, in Lower Burma; and whereas the Secretary of State for India in Council has sanctioned and approved the passing of this Act; It is hereby enacted as follows :—

CHAPTER I.

PRELIMINARY.

Title, extent and commencement.

1. (1) This Act may be called the Lower Burma Courts Act, 1889.

(2) Save in so far as it applies expressly or by necessary implication to other parts of British India (inclusive of Upper Burma and the Shan States), and save also as provided by the Arakan Hills Civil Justice Regulation, 1874, the Arakan Hill District Laws Regulation, 1874, and the Arakan Hills Civil Justice Amendment Regulation, 1876, or by or under any other enactment heretofore or hereafter passed, this Act extends to the territories for the time being comprised in Lower Burma; and

VIII of 1874. IX of 1874. V of 1876.

(3) It shall come into force at once.

Repeal.

2. (1) The enactments specified in the first schedule are repealed to the extent mentioned in the third column thereof.

(2) Any enactment or document referring to any of the enactments hereby repealed, or to any enactment repealed by any of those enactments, or to any enactment repealed by the Burma Courts Act, 1872, shall, so far as may be, be construed as referring to this Act or to the corresponding portion thereof; and

VII of 1872.

(3) All rules, orders and appointments made, limits fixed, directions given, powers and jurisdiction conferred, lists, tables and notifications published, and seals, forms, registers, books, accounts, statements and returns prescribed, under any of the said enactments shall, so far as may be, be deemed to have been respectively made, fixed, given, conferred, published and prescribed under this Act.

[Act XVII, 1875, ss. 2 and 95, and Act X, 1884, s. 6.]

(4) No trial had, decree made, order passed or proceeding taken by any Court before the day on which this Act comes into force shall, if not invalid before that day, become invalid by reason of any repeal effected by this Act.

Definitions.

3. In this Act, unless there is something repugnant in the subject or context,—

(1) "Lower Burma" means the territories for the time being comprised in Lower Burma under section 2, sub-sections (1) and (2), of the Upper Burma Laws Act, 1886: [New.] XX of 1886

(2) "Shan States" means the territories for the time being notified under sub-section (3) of section 8 of the Upper Burma Laws Act, 1886, as Shan States for the purposes of that section and sections 6 and 7 of that Act: [Act XV, 1888, s. 2.]

(3) "Upper Burma" means the whole of Burma except Lower Burma and the Shan States: [New.]

(4) "High Court" means the High Court of Judicature at Fort William in Bengal: [Act XVII, 1875, s. 3.]

(5) "Judicial Commissioner" means the Judicial Commissioner of Lower Burma: [Act XVII, 1875, s. 3.]

(6) "Recorder" means the Recorder of Rangoon: and [New.]

(7) "Special Court" means the Special Court constituted under this Act. [New.]

CHAPTER II.

LAW TO BE ADMINISTERED.

Law to be administered by Courts under this Act.

4. (1) Where, in any suit or other proceeding, it is necessary for any Court under this Act to decide any question regarding succession, inheritance, marriage or caste, or any religious usage or institution,— [Act XVII, 1875, ss. 4 and 5.]

the Buddhist law in cases where the parties are Buddhists,

the Muhammadan law in cases where the parties are Muhammadans, and

the Hindu law in cases where the parties are Hindus,

shall form the rule of decision, except in so far as such law has, by legislative enactment, been altered or abolished, or is opposed to any custom having the force of law in Lower Burma.

(2) Subject to the provisions of sub-section (1) and of any other enactment for the time being in force, all questions arising in suits before the Recorder shall be dealt with and determined according to the law for the time being administered by the High Court in the exercise of its ordinary original civil jurisdiction.

(3) In cases not provided for by sub-section (1) or sub-section (2), or by any such other enactment as aforesaid, the Court shall act according to justice, equity and good conscience.

The Lower Burma Courts Bill.

(Chapter III.—The Court of the Judicial Commissioner and the Courts subordinate thereto.—Sections 5-10.)

CHAPTER III.

THE COURT OF THE JUDICIAL COMMISSIONER AND THE COURTS SUBORDINATE THERETO.

Grades, Location and Control of Civil Courts.

[Act XVII, 1875, s. 6, and Act X, 1884, s. 3.]

Grades of Civil Courts.

5. Besides the Courts of Small Causes, the Court of the Recorder and the Special Court, there shall be six grades of Civil Courts in Lower Burma, namely:—

(*a*) the Court of the Myo-ôk;

(*b*) the Courts of the Extra Assistant Commissioner and the Assistant Commissioner;

(*c*) the Court of the Deputy Commissioner;

(*d*) the Court of the Judge of the Town of Maulmain;

(*e*) the Court of the Commissioner; and

(*f*) the Court of the Judicial Commissioner.

[Act XVII, 1875, s. 7.]

Confirmation of existing Civil Courts.

6. All existing Courts of the grades specified in the last foregoing section shall be deemed to have been established under this Act.

[Act XVII, 1875, ss. 8 and 9, and Act X, 1884, ss. 4 and 5.]

Number and local jurisdiction of Civil Courts.

7. The Local Government may, of its own authority, vary the number of Courts of the grade specified in clause (*a*) or (*b*) of section 5, and the local limits of the jurisdiction of any such Court, and, with the previous sanction of the Governor General in Council, the number of Courts of the grade specified in clause (*c*) or (*e*) and the local limits of the jurisdiction of any such Court or of the Court of the Judge of the Town of Maulmain.

[Act XVII, 1875, s. 10.]

Place of sitting and seal of Civil Courts.

8. Every Court of a grade specified in section 5 shall—

(*a*) be held at such place or places as the Local Government directs or, in the absence of any such direction, at any place within the local limits of the Court's jurisdiction which the presiding officer thinks fit; and

(*b*) use a seal of such form and dimensions as the Local Government prescribes.

Act XVII, 1875, s. 11, and Act XVI, 1885, s. 14.]

Superintendence and control over Civil Courts.

9. (*1*) The general superintendence and control over all Courts of the grades specified in clauses (*a*), (*b*), (*c*), (*d*) and (*e*) of section 5 shall be vested in, and all such Courts shall be subordinate to, the Court of the Judicial Commissioner.

(*2*) Subject to such general superintendence and control of the Court of the Judicial Commissioner, the control over all the Courts in a division which are of the grades specified in clauses (*a*), (*b*) and (*c*) of section 5 shall be vested in, and all such Courts shall be subordinate to, the Court of the Commissioner.

(*3*) Subject as aforesaid and to the control of the Court of the Commissioner, the control over all the Courts in a district which are of the grades specified in clauses (*a*) and (*b*) of section 5 shall be vested in, and all such Courts shall be subordinate to, the Court of the Deputy Commissioner.

Ordinary Civil Jurisdiction.

[Act XVII, 1875, s. 12, and Act X, 1884, s. 3.]

Jurisdiction of the several grades of Civil Courts.

10. Subject to the provisions of this Act and of the Code of Civil Procedure, the Provincial Small Cause Courts Act, 1887, and any other enactment for the time being in force, the Courts mentioned in the first column of the following table shall have such civil jurisdiction, respectively, as is specified in the second column thereof:—

XIV of 1882.

IX of 1887.

Grade and name of Court.	Extent of jurisdiction.
1	2
(*a*) The Court of the Myo-ôk.	Powers of a Civil Court for the adjudication of any suit of value not exceeding five hundred rupees.
(*b*) The Court of the Extra Assistant Commissioner and the Court of the Assistant Commissioner.	Powers of a Civil Court for the adjudication of any suit of value not exceeding three thousand rupees.
(*c*) The Court of the Deputy Commissioner.	Powers of a Civil Court for the adjudication of any suit without restriction as regards the value. Powers of a District Judge. Power to hear appeals from original decrees and orders of Courts of Myo-ôks, Extra Assistant Commissioners and Assistant Commissioners.
(*d*) The Court of the Judge of the Town of Maulmain.	Powers of a Civil Court for the adjudication of any suit without restriction as regards the value. Powers of a District Judge. Powers of a Provincial Court of Small Causes for the adjudication of any suit cognizable by such a Court and of value not exceeding one thousand rupees.

The Lower Burma Courts Bill.

(Chapter III.—The Court of the Judicial Commissioner and the Courts subordinate thereto.—Sections 11-16.)

Grade and name of Court.	Extent of jurisdiction.
1	2
[Act XVI, 1885, s. 5.] (*e*) The Court of the Commissioner.	As regards the Courts subordinate to the Court of the Commissioner, the same powers of withdrawal, trial and transfer as are conferred by section 25 of the Code of Civil Procedure on a District Court. Power to hear appeals from original decrees and orders of Courts of Deputy Commissioners.
(*f*) The Court of the Judicial Commissioner.	Powers of a High Court in relation to all Civil Courts in Lower Burma, except the Special Court, the Court of the Recorder and the Court of Small Causes of Rangoon. Power to hear appeals from original decrees and orders of Courts of Commissioners.

Special Civil Jurisdiction.

[Act XVII, 1875, s. 13, and Act X, 1884, s. 3.]

Enhancement of original jurisdiction of certain Civil Courts.

11. The Local Government may, by notification in the Burma Gazette, invest any Extra Assistant Commissioner or Assistant Commissioner with powers for the adjudication of suits of value not exceeding five thousand rupees.

[Act XVII, 1875, s. 14.]

Power to invest certain Courts with Small Cause Court jurisdiction.

12. The Local Government may, by a like notification, confer, within such local limits as it thinks fit, upon any Myo-ôk, Extra Assistant Commissioner or Assistant Commissioner the jurisdiction of a Judge of a Court of Small Causes under the Provincial Small Cause Courts Act, 1887, for the trial of suits cognizable by such Courts, up to such value not exceeding one hundred rupees in the case of a Myo-ôk, or five hundred rupees in the case of an Extra Assistant Commissioner or Assistant Commissioner, as it thinks fit, and may withdraw any jurisdiction so conferred. IX of 1887.

[Act XVII, 1875, s. 16.]

Exercise by one Civil Court of jurisdiction within local jurisdiction of another such Court.

13. The Local Government may, by a like notification, empower the presiding officer of any Court of a grade specified in clause (*a*), (*b*), (*c*) or (*e*) of section 5 to exercise within the local limits of the jurisdiction of any other Court of the same grade all or any of the powers which might be exercised by the presiding officer of the other Court.

[Act XVII, 1875, s. 17.]

Power to confer powers of Court of Deputy Commissioner on certain district-officers.

14. (*1*) The Local Government may, by a like notification, confer upon the officer in chief executive charge of any district the powers which might be exercised within the district by the Court of a Deputy Commissioner.

[New. Cf. Act XVIII, 1884, s. 42.]

(*2*) Where such powers are so conferred upon such an officer, the officer shall, for purposes connected with the exercise thereof, be deemed to be a Deputy Commissioner and his Court the Court of a Deputy Commissioner.

Civil Procedure.

[Act XVI 1875, s. 15

Procedure where the presiding officer of a Court is personally interested in a case.

15. (*1*) The presiding officer of a Court of a grade specified in clause (*a*), (*b*), (*c*), (*d*) or (*e*) of section 5 shall not, without the consent of the parties or authority from the Court to which he is immediately subordinate, adjudicate upon any suit or other proceeding to which he is a party or in which he is personally interested, or upon any appeal against a decree or order passed by himself.

(*2*) When any such proceeding or appeal comes before the presiding officer of any such Court, he shall, unless the parties consent to his proceeding therewith himself, transmit the record to the Court to which he is immediately subordinate, with a report of the circumstances attending the reference.

(*3*) The Court to which the record is so transmitted shall thereupon either authorise such presiding officer to proceed with the case or itself dispose thereof under section 25 of the Code of Civil Procedure. XIV of 1882

(*4*) In either of the following cases, namely:—

(*a*) if an appeal is preferred to the Judicial Commissioner from a decree or order which was passed by him in any other capacity or in which he is personally interested,

(*b*) if an application is made to him for the revision of such a decree or order,

he shall, unless the parties consent to his proceeding with the case himself, transmit the record to the Local Government with a report of the circumstances attending the reference, and thereupon that Government may transfer the case for trial to the Court of the Recorder.

XIV of 188 [Act XVII, 1875, s. 20, and Act XVIII, 1884 s. 35.]

Power of Deputy Commissioner to distribute business.

16. Notwithstanding anything in the Code of Civil Procedure, a Deputy Commissioner may, by written order, direct that any business cognizable under this Act by his Court and the Courts under his control shall be distributed among those Courts in such manner as he thinks fit:

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Provided that no direction issued under this section shall empower any Court to exercise any powers or deal with any business beyond the limits of its proper jurisdiction.

[Act XVII, 1875, s. 20.]

Language of plaints and of record of evidence in Civil Courts.

17. Notwithstanding anything in the same Code, plaints may be written and evidence may be taken down in such language or languages as the Local Government directs in this behalf.

Civil Appeals and References.

[Act XVII, 1875, s. 22, and Act XVI, 1885, s. 18.]

Time for appeal to Commissioner.

18. (*1*) The period of limitation for an appeal to the Court of the Commissioner shall be forty-two days.

(*2*) In the computation of that period and in all other respects the limitation of the appeal shall be governed by the provisions of the Indian Limitation Act, 1877.

XV of 1877.

[Act XVII, 1875, s. 23, and Act X, 1884, s. 7.]

Transfer of civil appellate jurisdiction to Commissioner and Judicial Commissioner.

19. (*1*) The Local Government may, by order notified in the Burma Gazette, direct that the civil appellate jurisdiction of the Court of any Commissioner or Deputy Commissioner shall be transferred to the Court of the Judicial Commissioner or Commissioner, respectively, either wholly or in respect of a particular suit or class of suits, and either for a specified time or until further orders.

[Act XIV, 1885, s. 2 (*4*).]

(*2*) The Local Government may, by order notified as aforesaid, cancel any order made under sub-section (*1*), but not so as to affect any proceedings pending at the date of the cancelling order.

[Act X, 1884, s. 8, and Act XVIII, 1884, s. 42.]

Conferment of appellate powers on Assistant Commissioners.

20. (*1*) The Local Government may, by notification in the Burma Gazette, confer upon any Assistant Commissioner power to hear appeals from original decrees and orders of any Myo-ôk, Extra Assistant Commissioner or Assistant Commissioner, and may withdraw the power.

(*2*) An Assistant Commissioner, upon whom the power mentioned in sub-section (*1*) has been conferred, shall, for purposes connected with the exercise thereof, be deemed to be a Deputy Commissioner.

[Act XVII, 1875, ss. 25 & 26.]

Reference to Judicial Commissioner during progress of an appeal.

21. (*1*) When in the trial of any civil appeal an Appellate Court subordinate to the Court of the Judicial Commissioner entertains a doubt in regard to a question of law or of custom having the force of law or as to the construction of any document or the admissibility of any evidence affecting the merits of the case, such Court may draw up a statement of the question in regard to which it entertains the doubt, and refer it, with the Court's own opinion on the question, for the decision of the Judicial Commissioner.

(*2*) The Judicial Commissioner shall, after considering the question so referred, send a ruling thereon to the Court by which the reference was made, and that Court shall, on the receipt of the ruling, proceed to dispose of the case, in conformity therewith.

(*3*) The costs, if any, consequent on any such reference to the Judicial Commissioner shall be costs in the appeal out of which the reference arose.

[Act XVII, 1875, s. 27.]

Admission of second appeals by Judicial Commissioner.

22. If in any case the appellate decree or order of the Court of a Deputy Commissioner or Commissioner reverses or modifies an original decree or order, the Judicial Commissioner may receive a second appeal, if, on a perusal of the grounds of appeal and of copies of the judgments of the subordinate Courts, a further consideration of the case appears to him to be requisite for the ends of justice.

[Act XVII, 1875, s. 28.]

Finality of concurrent decisions of original and first appellate Courts on matters of fact.

23. If the appellate decree or order of the Court of a Deputy Commissioner or Commissioner confirms an original decree or order on a matter of fact, the appellate decree or order shall be final.

[Act XVII, 1875, s. 29.]

Reference or appeal to Judicial Commissioner with respect to concurrent decisions of original and first appellate Courts on questions of law.

24. (*1*) If in any case the appellate decree or order of the Court of a Deputy Commissioner or Commissioner confirms an original decree or order on a question of law or of custom having the force of law or as to the construction of any document or the admissibility of any evidence affecting the merits of the case, any party considering himself aggrieved by such appellate decree or order may apply to the Court of the Deputy Commissioner or Commissioner, as the case may be, either to draw up a statement of the question and submit the statement to the Judicial Commissioner, or to allow him to appeal on the question to the Judicial Commissioner.

(*2*) Such application shall not be admitted unless it is made within the period prescribed for an appeal to the Court of the Deputy Commissioner or Commissioner, as the case may be.

(*3*) If the Court, on an application for the drawing up of a statement, considers that there is a question of law or of custom having the force of law or as to the construction of any document or the admissibility of any evidence affecting the merits of the case, it shall draw up a statement of the question and of such facts only of the case as are necessary to explain it, and shall submit

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the statement, together with the record of the case, to the Judicial Commissioner.

(4) If the Court refuses to draw up such statement, it shall record in writing its reasons for so refusing, and a certified copy of the reasons shall, on application to the Court, be furnished to any party to the case.

(5) In the case of an application to be allowed to appeal to the Judicial Commissioner, the period during which the application was pending in the Court of the Deputy Commissioner or Commissioner shall, if the appeal is allowed, be excluded in the computation of the period of limitation for an appeal to the Judicial Commissioner.

[Act XVII, 1875, s. 30.]

Disposal of references under last foregoing section.

25. (1) When a case has been referred with a statement under the last foregoing section, the Judicial Commissioner shall, on payment in respect of the statement of the fee which would be payable in the case in respect of a memorandum of appeal to his Court, proceed to try the case as if it were an appeal instituted in his Court, and shall send a copy of his judgment and of his decree or order in the case to the Court by which the statement was submitted.

[Act XVII, 1875, s. 34.]

(2) If the statement appears to the Judicial Commissioner to be unduly limited, he may amend it as he thinks fit.

(3) Notwithstanding anything in sub-section (1), it shall not be necessary for any party to the case referred to be present either personally or otherwise at the trial thereof by the Judicial Commissioner.

[Act XVII, 1875, s. 34.]

Power to call for record where reference or appeal to Judicial Commissioner has been wrongly refused.

26. (1) In any case in which the Court of a Deputy Commissioner or Commissioner has, in the opinion of the Judicial Commissioner, wrongly refused to submit a statement or allow an appeal under section 24, the Judicial Commissioner may call for the record of the case, and may, on receipt of the record and on payment of the fee which would be payable in the case in respect of a memorandum of appeal to his Court, proceed to try the case as if it were an appeal instituted in his Court.

(2) Where the Judicial Commissioner so tries the case, he shall send a copy of his judgment and of his decree or order therein to the Court of the Deputy Commissioner or Commissioner, as the case may be.

[Act XVII, 1875, s. 31.]

Reference of questions of law by Judicial Commissioner to High Court.

27. (1) If any question of law or of custom having the force of law or as to the construction of any document or the admissibility of any evidence arises in a case before the Court of the Judicial Commissioner under this Act, and the Judicial Commissioner, by reason of such question arising, entertains any doubt as to the decision to be passed in the case, he may, if he thinks fit, draw up a statement of the question and submit it to the High Court with the record of the case and his own opinion on the question.

(2) On receiving the statement the High Court, by a bench constituted by two or more Judges, shall decide the question referred therein and transmit to the Judicial Commissioner a copy of its judgment under the signature of its Registrar, and the Judicial Commissioner shall, on receipt of the copy, proceed to dispose of the case in conformity with the decision of the High Court.

(3) It shall not be necessary for any party to the case to be present in the High Court, either personally or otherwise, when the question referred comes before that Court for decision.

(4) Where the Judicial Commissioner makes a reference to the High Court under this section, he may make such a contingent decree or order, and such a decree or order shall be of such effect, as is mentioned in section 618 of the Code of Civil Procedure. XIV of 188

(5) The costs, if any, consequent on a reference to the High Court under this section shall be costs in the case. [Act XVII, 1875, s. 32.]

Criminal Jurisdiction.

Judicial Commissioner as High Court.

28. Except in reference to proceedings against European British subjects or persons jointly charged with European British subjects, the Court of the Judicial Commissioner shall be the highest Court of criminal appeal or revision in the whole of Lower Burma beyond the limits of the ordinary civil jurisdiction of the Recorder. [Act XVII, 1875, s. 35, and Act X, 1882, s. 4 (i).]

Divisional Commissioners as Courts of Session.

29. (1) Subject to the provisions of sections 7 and 9 of the Code of Criminal Procedure, 1882, with respect to the alteration of the limits of sessions divisions and the appointment of Additional Sessions Judges to exercise jurisdiction in Courts of Session, each division for the time being administered by a Commissioner shall be a sessions division, the Court of the Commissioner shall be the Court of Session for the sessions division, and the Commissioner shall be the Judge of the Court of Session. [Act XVII, 1875, s. 3 X of 1882.

(2) For the purposes of sub-section (1) the areas for the time being comprised within the local limits of the ordinary civil jurisdiction of the Recorder and the civil jurisdiction of the Court of the Judge of the Town of Maulmain shall

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be deemed not to be included in the divisions in which they are respectively situate.

[Act XVII, 1875, s. 35.]

Court of Session for Town of Maulmain.

30. The area for the time being comprised within the local limits of the civil jurisdiction of the Court of the Judge of the Town of Maulmain shall be a sessions division, that Court shall be the Court of Session for the sessions division, and the Judge of that Court shall be the Judge of the Court of Session.

[Act XVII, 1875, s. 36.]

Power to transfer criminal jurisdiction of Commissioner to Judicial Commissioner.

31. (1) The Local Government may, by order notified in the Burma Gazette, direct that the criminal jurisdiction of any Commissioner shall be transferred to the Judicial Commissioner either wholly or in respect of a particular case or class of cases, and either for a specified time or until further orders.

[Cf. Act XIV, 1885, s. 2.]

(2) The Local Government may, by order notified as aforesaid, cancel any order made under sub-section (1), but not so as to affect any proceeding pending at the date of the cancelling order.

Provisions with respect to transferred Jurisdiction.

[Act XVII, 1875, s. 37.]

Application of Acts VII of 1870 and XV of 1877 to certain transferred proceedings.

32. When any civil or criminal appellate jurisdiction has been transferred under section 19 or section 31—

VII of 1870.

(a) fees shall be payable under the Court-fees Act, 1870, and any rules thereunder, at the rates at which they would be payable in the Court from which the jurisdiction was transferred; and

(b) all appeals and applications presented to a Court in the exercise of the jurisdiction so transferred shall, for the purposes of the law relating to limitation, be deemed to have been presented to the Court in the exercise of its ordinary jurisdiction.

Appointment and Removal of Officers.

Act X, 1884, s. 9.]

Appointment of Civil Judges.

33. (1) The Judicial Commissioner shall be appointed by the Governor General in Council.

(2) The presiding officers of Courts of the grades specified in clauses (a), (b), (c), (d) and (e) of section 5 may be appointed by the Local Government.

Act X, 1884, s. 10.]

Suspension and removal of Civil Judges.

34. (1) The presiding officer of a Court of a grade specified in any clause of section 5 may be suspended or removed by the Governor General in Council.

(2) The presiding officer of any such Court, except the Court of the Judicial Commissioner, may be suspended or removed by the Local Government.

[Act XVII, 1875, s. 40.]

Appointment of ministerial officers of Civil Courts.

35. (1) The ministerial officers of Courts of the grades specified in clauses (a) and (b) of section 5 shall be appointed by the Deputy Commissioner to whose Court those Courts are subordinate.

(2) The ministerial officers of Courts of other grades specified in section 5 shall be appointed by the presiding officers of those Courts.

(3) The foregoing sub-sections are subject to the proviso that the appointment of a ministerial officer to an office in a Court of a grade specified in clause (a), (b), (c), (d) or (e) of section 5 shall, if the monthly salary attached to the office exceeds fifty rupees, be subject to the sanction of the Judicial Commissioner.

[Act XVII, 1875, s. 41.]

Power to fine or remove such officers.

36. (1) A Court of a grade specified in clause (a) or (b) of section 5 may fine in an amount not exceeding one month's salary any of its ministerial officers who is guilty of misconduct or neglect in the performance of the duties of his office.

(2) The Deputy Commissioner may on appeal or otherwise remit or reduce any fine imposed under sub-section (1), and may himself dismiss or suspend, or fine up to the amount of one month's salary, any ministerial officer of his own Court or of any Court subordinate to his Court.

(3) A Court of a grade specified in clause (d), (e) or (f) of section 5 may dismiss or suspend any of its ministerial officers or fine any such officer in an amount not exceeding one month's salary.

CHAPTER IV.

THE COURT OF THE RECORDER.

The Recorder.

[Act XVII, 1875, s. 45.]

Court of Recorder of Rangoon.

37. (1) There shall continue to be a Court to be called the Court of the Recorder of Rangoon.

(2) The Recorder shall be appointed by the Governor General in Council, and shall be a barrister of not less than five years' standing, and shall hold his office during the pleasure of the Governor General in Council.

(3) He shall ordinarily hold his Court at Rangoon, but the Local Government may direct him on any particular occasion to hold his Court at any other place in Lower Burma for

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the trial of any civil case transferred to him, or at any other place in Lower Burma or Upper Burma for the trial of any criminal case in which a European British subject is concerned.

(4) A direction given by the Local Government under sub-section (3) with respect to any criminal case shall take effect notwithstanding anything in section 336 of the Code of Criminal Procedure, 1882. X of 1882.

(5) The Recorder shall use a seal of such form and dimensions as the Local Government prescribes.

Civil Jurisdiction.

[Act XVII, 1875, s. 47.]

Variation of local limits of ordinary civil jurisdiction of Recorder.

38. The Local Government may, with the previous sanction of the Governor General in Council, vary the local limits of the ordinary civil jurisdiction of the Recorder.

[Act XVII, 1875, ss. 48 and 51.] IX of 1887.

Civil jurisdiction of Recorder.

39. (1) Subject to the provisions of this Act and of the Provincial Small Cause Courts Act, 1887, and any other enactment for the time being in force, the Recorder shall have the powers of a District Judge within the local limits of his ordinary civil jurisdiction, and may adjudicate upon any suit, without restriction as regards the value, if, in the case of immoveable property, the subject-matter of the suit or any part thereof is situate, or if, in any other case, the cause of action or a material part thereof has arisen, or the defendant at the time of the commencement of the suit dwells, or either personally or by his servant or agent carries on business or works for gain, within those limits.

(2) A corporation or company having an office within those limits shall, when the cause of action, or a material part thereof, has arisen in Burma, or in any foreign territory adjacent thereto, be deemed, for the purpose of this section, to carry on business at such office.

[Act XVII, 1875, s. 49.]

Appeal from decrees and orders of Recorder.

40. (1) There shall be no appeal from a decree or order passed by the Recorder in any suit or other civil proceeding where the amount or value of the subject-matter does not exceed three thousand rupees.

(2) But where the amount or value of the subject-matter of the suit or other civil proceeding in the Court of the Recorder exceeds three thousand rupees, and is less than ten thousand rupees, an appeal from his decree or order shall, subject to the provisions of any other enactment for the time being in force, lie to the High Court:

Provided that the amount or value of the matter in dispute on appeal must exceed the former sum and be less than the latter.

[Act XVII, 1875, s. 53.]

New trial and review by Recorder.

41. (1) The Recorder may, if he thinks fit, grant a new trial in any suit or other civil proceeding disposed of by him, if, in a suit relating to immoveable property, the new trial is applied for within ninety days from the date of the decree, and if, in any other case, it is applied for within thirty days from the date of the decree or order.

Provided that nothing in this section shall interfere with the power of the Recorder to allow a review of judgment under the Code of Civil Procedure, if such review is applied for within the period allowed for making the application: XIV of 1882.

Provided also that the Recorder may, if he thinks fit, before granting a new trial or a review, require the party applying therefor to give sufficient security for due compliance with the terms of the decree or order to which the application relates, or for payment of the costs of the new trial or review, or for both purposes.

(2) Where a person has become liable as surety under the second proviso to sub-section (1), the security may be realised in manner provided by section 253 of the Code of Civil Procedure. [New. Cf. Act IX, 1887, s. 17.]

[Act XVII, 1875, ss. 54, 55, 56 and 57.]

Reference of cases by Recorder to High Court and procedure thereon.

42. (1) If in any case before the Recorder any question of law or of custom having the force of law or as to the construction of any document or the admissibility of any evidence affecting the merits of the case arises on which the Recorder entertains any doubt, he may, if he thinks fit, draw up a statement of the question and submit it to the High Court with the record of the case and his own opinion on the question.

(2) On receiving the statement the High Court, by a bench constituted by two or more Judges, shall decide the question referred therein and transmit to the Recorder a copy of its judgment under the signature of its Registrar, and the Recorder shall, on receipt of the copy, proceed to dispose of the case in conformity with the decision of the High Court.

(3) It shall not be necessary for any party to the case to be present in the High Court, either personally or otherwise, when the question referred comes before that Court for decision.

(4) Where the Recorder makes a reference to the High Court under this section, he may make such a contingent decree or order, and such a decree or order shall be of such effect, as is mentioned in section 618 of the Code of Civil Procedure. XIV of 188

(5) The costs, if any, consequent on a reference to the High Court under this section shall be costs in the case.

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[Act XVII, 1875, s. 59.]

Procedure where Recorder is personally interested in a case.

43. (*1*) When any suit or other civil proceeding comes before the Recorder to which he is a party or in which he is personally interested, he shall, unless the parties consent to his proceeding therewith himself, transmit the record to the Local Government, with a report of the circumstances attending the reference, and thereupon that Government may transfer the case for trial to the Court of the Judicial Commissioner.

[Cf. Act XIV, 1885, s. 4.]

(*2*) In the disposal of a case so transferred the Judicial Commissioner shall administer the same law, follow the same procedure, exercise the same powers and use the same seal as would be administered, followed, exercised and used by the Recorder in a like case, and the decree or order made in the case by the Judicial Commissioner shall, for the purposes of the law relating to appeal, be deemed to be made by the Recorder.

[Act XVII, 1875, s. 52.]

Recorder as High Court for certain purposes.

44. The Court of the Recorder shall—

(*a*) for the purposes of the Suits Valuation Act, 1887, and — VII of 1887.

(*b*) in respect of the Court of Small Causes of Rangoon,

be deemed to be a High Court.

Criminal Jurisdiction.

[Act XVII, 1875, s. 60.]

Recorder as Court of Session for Rangoon.

45. The area for the time being comprised within the local limits of the ordinary civil jurisdiction of the Recorder shall be a sessions division, the Court of the Recorder shall be the Court of Session for the sessions division, and the Recorder shall be the Judge of the Court of Session.

[Act XVII, 1875, ss. 62, 63 and 64: Act XI, 1880, s. 6: and Act X, 1882, s. 4 (*i*).]

Recorder as High Court for Burma in reference to proceedings against European British subjects.

46. (*1*) The Recorder shall be the High Court for the whole of Burma (inclusive of Upper Burma and the Shan States) in reference to proceedings against European British subjects and persons jointly charged with European British subjects.

(*2*) When the Recorder, as the High Court for Burma under sub-section (*1*), in reference to such proceedings, passes sentence of death, the proceedings shall be submitted to the High Court of Judicature at Fort William in Bengal, and the sentence shall not be executed unless it is confirmed by that High Court.

(*3*) When proceedings are submitted to the High Court under sub-section (*2*), that Court shall, as a High Court, deal therewith, under the provisions, *mutatis mutandis*, of Chapter XXVII of the Code of Criminal Procedure, 1882, as if they had been submitted by a Court of Session and the Recorder were the Sessions Judge. — X of 1882.

(*4*) If in any case before the Recorder as a High Court under this section any such question arises as is referred to in section 42, and the Government Advocate certifies that in his opinion there is an error in the decision of the question, the Recorder shall make a reference to the High Court in the manner required by that section, and shall, on receipt of the copy of the judgment of the High Court, review the case or such part of it as may be necessary, and may thereupon reduce or remit any sentence which he has passed. — [Letters Patent of High Court of Judicature at Fort William, s. 26; and Act X, 1882, s. 434.]

Effect of the last foregoing section with respect to Shan States.

47. So far as the last foregoing section relates to the Shan States, it shall come into force therein at once notwithstanding anything in section 8, sub-section (*2*), of the Upper Burma Laws Act, 1886, or in section 3, sub-section (*1*), of the Shan States Act, 1888. — XX of 1886. — XV of 1888.

Recorder as High Court for certain purposes.

48. The Court of the Recorder shall— [Act XVII, 1875, ss. 60 and 61.]

(*a*) for the purposes of section 527 of the Code of Criminal Procedure, 1882, and — X of 1882.

(*b*) in respect of the Magistrates within the local limits of its ordinary civil jurisdiction and the proceedings of such Magistrates,

be deemed to be a High Court.

Admiralty Jurisdiction.

Admiralty jurisdiction of Recorder.

49. (*1*) Throughout Lower Burma, including the territorial waters thereof, the Recorder shall have and exercise all such civil jurisdiction and maritime jurisdiction of a civil nature as may now be exercised by the High Court as a Court of Admiralty or of Vice-admiralty, and also such jurisdiction for the trial and adjudication of prize-causes and other maritime questions as may now be exercised by the said High Court. [Act XVII, 1875, s. 65.]

(*2*) The procedure in cases brought before the Recorder in the exercise of such jurisdiction shall be regulated, as far as may be, by the Code of Civil Procedure, and, in cases to which the rules contained in that Code are not applicable, the procedure shall be in accordance with the rules for the time being applicable to like cases in the High Court. — XIV of 1882.

(*3*) An appeal shall lie to the High Court from any sentence or decree of the Recorder under this section, subject to the laws, rules and orders for the time being in force regard-

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ing appeals to the High Court under the Code of Civil Procedure.

Insolvency Jurisdiction.

[Act XVII, 1875, s. 66.]

Insolvency jurisdiction of Recorder.

50. (*1*) Within the local limits of the ordinary civil jurisdiction of the Recorder, and within the Towns of Maulmain, Akyab and Bassein, the Recorder shall have and exercise such powers and authorities with respect to insolvent debtors and their creditors as are for the time being exerciseable with respect to insolvent debtors and their creditors by the High Court or a Judge thereof in Calcutta.

(*2*) The procedure in cases brought before the Recorder in the exercise of such jurisdiction shall be, as far as may be practicable, in accordance with the procedure prescribed by the Statute 11 and 12 Victoria, chapter 21, as amended by any enactment for the time being in force.

(*3*) The Recorder shall, with the previous sanction of the Local Government, appoint a person to be official assignee in all insolvencies prosecuted in the Court of the Recorder, and the provisions of the said Statute relating to official assignees shall, *mutatis mutandis* and subject to the other provisions of this section, apply to the assignee so appointed.

(*4*) Every order made by the Recorder in the exercise of the jurisdiction conferred by this section shall have the same force throughout British India as if it had been made by the High Court or a Judge thereof, and all the provisions of the said Statute relating to the persons or property of insolvents shall, *mutatis mutandis*, apply to insolvents applying for relief under this section.

(*5*) Any person considering himself aggrieved by any adjudication, order or proceeding of the Recorder under this section may, within thirty days from the date thereof, present a petition to the Special Court, and that Court shall enquire into the matter of the petition and make such order thereon as it thinks just, and such order shall be final and conclusive on all parties, and shall be binding on the Court of the Recorder.

(*6*) The Recorder may from time to time, with the previous sanction of the Local Government, make rules consistent with this Act for facilitating within his jurisdiction the relief intended to be hereby given.

(*7*) No conveyance, letter-of-attorney or other instrument executed under any order of the Recorder in exercise of the jurisdiction conferred by this section shall be chargeable with stamp-duty.

[Act XIV, 1885, s. 2.]

Power to vest in local officers insolvency jurisdiction vested in Recorder in Maulmain, Akyab and Bassein.

51. (*1*) The Local Government may, by order notified in the Burma Gazette, direct that, from a date to be therein specified, the jurisdiction vested in the Recorder within the Towns of Maulmain, Akyab and Bassein by the last foregoing section shall be vested, as regards each or any of those Towns, as follows:—

(*a*) in the Judge of the Town of Maulmain within that Town;

(*b*) in the Deputy Commissioner of Akyab within the Town of Akyab;

(*c*) in the Deputy Commissioner of Bassein within the Town of Bassein.

(*2*) While any such order is in force, the last foregoing section shall, with respect to any Town to which the order applies, have effect as if it referred to the officer in whom the jurisdiction is so vested instead of to the Recorder, and all cases pending at the date of the order shall be disposed of accordingly:

Provided that nothing in this sub-section shall prevent the Recorder from entertaining and disposing of in his own Court any case, whether pending at the date of the order or subsequently instituted, which, by reason of its importance or otherwise, may, in his opinion, be more conveniently so disposed of.

(*3*) The Local Government may, by order notified as aforesaid, cancel any order made under sub-section (*1*) as to all or any of the Towns to which the order applies, but not so as to affect any proceedings pending at the date of the cancelling order.

Inapplicability of Chapter XX, Act XIV, 1882. to Rangoon, Maulmain, Akyab and Bassein.

[Act VII, 1888, s. 31 (*4*).] XIV of 188

52. Nothing in Chapter XX of the Code of Civil Procedure shall apply to any Court having jurisdiction within the local limits of the ordinary civil jurisdiction of the Recorder or within any of the Towns of Maulmain, Akyab and Bassein.

Limits of Maulmain, Akyab and Bassein.

[New.]

53. The Local Government may fix and vary the limits of the Towns of Maulmain, Akyab and Bassein for the purposes of the three last foregoing sections.

Registers and Returns.

Books and accounts, and statements and returns, to be kept and furnished by Recorder.

[Act XVII, 1875, s. 69: and Act XVI, 1885, s. 20.]

54. (*1*) The Recorder shall keep such registers, books and accounts as may be necessary for the transaction of the business of his Court, and shall submit to the Local Government such of those registers, books and accounts, and such statements of the work done in his Court, as may be required by the Local Government.

(*2*) The Recorder shall also comply, in such form and manner as the Local Government may deem proper, with such requisitions as may be made by the Local Government for records of, or papers belonging to, the Court of the Recorder or any Court with respect to which the

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(*Chapter IV.—The Court of the Recorder.—Sections 55-61.*)

Court of the Recorder is under section 44 or section 48 to be deemed to be a High Court, or for certified copies of, or extracts from, such records or papers, or for returns, statements or reports.

Ministerial Officers.

[Act XVII, 1875, s. 70.]

Appointment and removal of ministerial officers.

55. The ministerial officers of the Court of the Recorder, including the Registrar of the Court, shall be appointed, and may be dismissed or suspended, or fined in an amount not exceeding one month's salary, by the Recorder, but the suspension or dismissal of any such officer drawing a monthly salary of one hundred rupees or upwards shall be subject to confirmation by the Local Government.

[New. Cf. Act XIV, 1882, s. 537.]

XIV of 1882.

Discharge of non-judicial functions by Registrar.

56. (*1*) Any non-judicial or quasi-judicial act which is required by the Code of Civil Procedure to be done by a Judge, and any act which may be done by a Commissioner appointed to examine and adjust accounts under section 394 of that Code, may in the Court of the Recorder be done by the Registrar of the Court or by such other officer of the Court as the Recorder may direct.

(*2*) The Recorder may from time to time, by rule made with the previous sanction of the Local Government, declare what shall be deemed to be non-judicial and quasi-judicial acts within the meaning of sub-section (*1*).

Exceptional Provisions.

[Act XVII, 1875, s. 46.]

Discharge of functions of Recorder in case of vacancy in his office.

57. Upon the occurrence of any vacancy in the office of Recorder, and during any absence of the Recorder, the Local Government may direct the Judicial Commissioner or any Commissioner to discharge the functions of the Recorder, and the Judicial Commissioner or the Commissioner so directed shall thereupon be authorized to preside in the Court of the Recorder and to exercise the jurisdiction of the Recorder until some person has been appointed by the Governor General in Council to fill, or officiate in, the office of the Recorder, and has entered upon the performance of the duties of such office, or until the Recorder resumes his duties.

[Act XVII, 1875, s. 58.]

Transfer of civil cases from other Courts in Lower Burma to Court of Recorder.

58. (*1*) The Local Government may direct the transfer to the Court of the Recorder of any civil case which may be pending in the Court of the Judicial Commissioner or in any Court subordinate to the Court of the Judicial Commissioner.

(*2*) Subject to the other provisions of this Act, every case so transferred shall be tried and determined by the Recorder in the same manner as if he had originally had jurisdiction in the case and it had been instituted in his Court.

[Act XIV, 1885, s. 4.]

Transfer of cases from Court of Recorder to Court of Judicial Commissioner.

59. (*1*) The Local Government may transfer to the Court of the Judicial Commissioner any particular case or class of cases which may be pending in the Court of the Recorder.

(*2*) In the disposal of any such case the Judicial Commissioner shall administer the same law, follow the same procedure, exercise the same powers and use the same seal as would be administered, followed, exercised and used by the Recorder in such a case.

(*3*) All decrees, orders and sentences made or passed by the Judicial Commissioner in cases transferred to him under this section shall, for the purposes of the law relating to appeal, reference and revision and to the submission of sentences of death for confirmation, be deemed to be made or passed by the Recorder.

[Act XI, 1880, s. 2.]

Appointment of Additional Recorder.

60. (*1*) The Governor General in Council may, by notification in the Gazette of India, appoint, to be an Additional Recorder and to sit as such in the Court of the Recorder, such person as he thinks fit being a barrister of not less than five years' standing, or a person who has for at least three years served as a District Judge or exercised the like powers as those of a District Judge.

(*2*) A person so appointed shall hold his office during the pleasure of the Governor General in Council.

[Act XI, 1880, s. 3.]

Disposal of business by Additional Recorder.

61. (*1*) An Additional Recorder appointed under the last foregoing section shall sit at such of the places at which the Recorder's Court can be held as the Local Government directs, and shall dispose of such cases pending in the Recorder's Court as the Local Government or, subject to the control of that Government, the Recorder may from time to time direct, and in the disposal of such cases shall administer the same law, follow the same procedure, exercise the same powers and use the same seal as would be administered, followed, exercised and used by the Recorder in like cases.

(*2*) All decrees, orders and sentences made or passed in such cases by an Additional Recorder shall, for the purposes of the law relating to appeal, reference and revision and to the submission of sentences of death for confirmation, be deemed to be made or passed by the Recorder.

(*3*) The Local Government may cancel any direction under sub-section (*1*) requiring the Additional Recorder to dispose of a case.

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(Chapter V.—The Special Court.—Sections 62-69.)

CHAPTER V.

THE SPECIAL COURT.

[Act XVII, 1875, s. 72.]

Constitution of Special Court.

62. (1) The Special Court shall ordinarily be constituted by the Judicial Commissioner and the Recorder sitting together.

(2) But the Local Government may direct that for the hearing of any particular case or class of cases the Special Court shall be constituted by the Judicial Commissioner, the Recorder and the Judge of the Town of Maulmain sitting together, and the Local Government may cancel any such direction.

(3) As members of the Special Court, the Judicial Commissioner and the Recorder shall have precedence over the Judge of the Town of Maulmain, and shall, as between themselves, have precedence according to priority of appointment.

[Act XVIII, 1884, s. 5.]

(4) For the purposes of the last foregoing sub-section, a Judicial Commissioner or Recorder substantively appointed shall be deemed to have precedence, by reason of priority of appointment, over an officiating Recorder or Judicial Commissioner, as the case may be.

[Act XVII, 1875, ss. 73 and 74.]

Sittings, seal and officers of Special Court.

63. (1) The Special Court shall ordinarily be held at Rangoon, but the Local Government may direct it to be held at any other place in Lower Burma.

(2) The Special Court shall use a seal of such form and dimensions as the Local Government prescribes.

(3) The Judicial Commissioner and the Recorder may appoint, suspend or dismiss the ministerial officers of the Special Court:

Provided that the suspension or dismissal of any officer drawing a monthly salary of one hundred rupees or upwards shall be subject to confirmation by the Local Government.

[Act XVII, 1875, s. 75.]

Appeals to Special Court from Judge of Maulmain.

64. Appeals from decrees and orders passed by the Judge of the Town of Maulmain in suits and other civil proceedings shall, where such appeals are allowed by law, be heard and determined by the Special Court.

[Act XVII, 1875, s. 77.]

Trial of cases before Special Court by order of Local Government.

65. The Local Government may direct that any civil suit or appeal, or any criminal case or appeal, pending in the Court of the Judicial Commissioner or in the Court of the Recorder shall be transferred to and tried before the Special Court.

[Act XVII, 1875, s. 79.]

Special Court as High Court in certain criminal matters.

66. With reference to trials held by the Judicial Commissioner in the exercise of the original criminal jurisdiction of a Court of Session under section 31 of this Act or of a High Court under section 526 of the Code of Criminal Procedure, 1882, or by the Recorder in exercise of the original jurisdiction of a Court of Session, and to sentences passed on such trials, the Special Court shall, for the purposes of the said Code, be deemed to be a High Court.

X of 1882.

[Act XVII, 1875, s. 76.]

Sittings of Special Court at request of Judicial Commissioner or Recorder.

67. If in any civil suit or appeal or in any criminal case or appeal pending in the Court of the Judicial Commissioner or in the Court of the Recorder, the Court wishes to obtain the opinion of the Special Court on any question of fact or law or of custom having the force of law or as to the construction of any document or the admissibility of any evidence, or to obtain the assistance of the Special Court for the determination of the case pending before it, such Court shall record a memorandum to that effect, and the Special Court shall, as soon as may be convenient, sit for the disposal of the question or for the determination of the pending case.

[Act XVII, 1875, s. 74.]

Decree of Special Court to be deemed decree of other Court in certain cases.

68. Any decree, order or sentence passed by the Special Court in a case tried under section 65, or on a memorandum recorded under section 67, shall issue as, and be deemed to be, a decree, order or sentence of the Court from which the case was referred to the Special Court.

[Act XVII, 1875, s. 80.]

Rules as to finding of Special Court in case of difference of opinion.

69. (1) Whenever, in cases before the Judicial Commissioner and the Recorder sitting together as the Special Court, a difference of opinion arises, the following rules shall be observed:—

[Act XVII, 1875, s. 76, and Act X, 1884, s. 11.]

(a) In cases coming before the Special Court under section 67, the opinion of the Court which sought the opinion of the Special Court shall prevail unless the difference of opinion is on a question of law or of custom having the force of law or as to the construction of any document or the admissibility of any evidence, and both members of the Special Court concur in stating the question and forwarding such statement, with their respective opinions on the question, to the High Court.

(b) In cases coming before the Special Court by way of appeal, and not being criminal cases or cases provided for by clause (a) of this sub-section, if both members of the Special Court do not concur in a judgment varying the decree or order appealed from, such decree or order shall be upheld:

Provided that, if the difference of opinion is on a question of law or of custom having the force of law or as to the construction of any document or the

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(Chapter V.—The Special Court.—Sections 70-72.) Chapter VI.—Advocates.—Sections 73-75.)

admissibility of any evidence, and either member of the Special Court is of opinion that the question should be referred to the High Court, both members shall state the question and forward such statement, with their respective opinions on the question, to the High Court.

(*c*) In criminal cases, and in cases not coming before the Special Court by way of appeal and not being cases provided for by clause (*a*) of this sub-section, both members of the Special Court shall state the question as to which they differ, and forward such statement, with their respective opinions on the question, to the High Court.

[Act XVII, 1875, s. 72.] (*2*) Whenever, in cases before the Judicial Commissioner, the Recorder and the Judge of the Town of Maulmain sitting together as the Special Court, a difference of opinion arises, the decision shall be in accordance with the opinion of the majority of the members of the Court.

[Act XVII, 1875, s. 82.]

Procedure of High Court on reference under the last foregoing section.

70. (*1*) On receiving a statement forwarded in any case under the last foregoing section, the High Court, by a bench constituted by two or more Judges, shall decide the question referred therein and transmit to the Special Court a copy of its judgment under the signature of its Registrar, and the Judicial Commissioner and the Recorder sitting together as the Special Court shall, on receipt of the copy, proceed to dispose of the case in conformity with the decision of the High Court.

[Act XVII, 1875, s. 81.] (*2*) Until the case is so disposed of, it shall be deemed to be pending in the Special Court.

(*3*) It shall not be necessary for any party to the case to be present in the High Court, either personally or otherwise, when the question referred comes before that Court for decision.

(*4*) The costs, if any, consequent on the statement of the question for the decision of the High Court shall be costs in the case.

[Act XVII, 1875, s. 83.] [Act VII of 1870.]

Special Court to be deemed a High Court for the purposes of Acts VII of 1870 and XV of 1877.

71. (*1*) For the purposes of the Court-fees Act, 1870, the Special Court shall be deemed to be a High Court in the exercise of its jurisdiction as a Court of Appeal or as a Court of Reference, as the case may be.

[Act XV of 1877.] (*2*) For the purposes of the Indian Limitation Act, 1877, appeals and applications to the Special Court shall be deemed to be, respectively, appeals and applications to a High Court under the Code of Criminal Procedure, 1882, or under the Code of Civil Procedure, as the case may be.

[Act V of 1882.]

Substitution of Additional Recorder for Judge of Town of Maulmain for purposes of this Chapter.

72. If at any time there is an Additional Recorder appointed under section 60, the foregoing provisions of this Chapter with respect to the Judge of the Town of Maulmain shall, while the Additional Recorder holds office, be construed as referring to the Additional Recorder and not to the Judge of the Town of Maulmain. [Cf. Act XI, 1880, s. 4.]

CHAPTER VI.

ADVOCATES.

In the Court of the Recorder and the Courts subordinate thereto.

Licensing of advocates by Recorder.

73. (*1*) Subject to the other provisions of this section, no person shall be permitted to appear, plead or act as an advocate in the Court of the Recorder, or in any Court with respect to which the Court of the Recorder is under section 44 or section 48 to be deemed to be a High Court, or in the Court of the Judicial Commissioner when the Judicial Commissioner is disposing of a case transferred to him under section 43 or section 59, unless such person has been licensed thereto by the Recorder, either generally or specially. [Act XVII, 1875, s. 84.]

(*2*) The Recorder may from time to time, with the previous sanction of the Local Government, make rules for the qualification and admission of proper persons to appear, plead or act as advocates in such Courts.

In the Court of the Judicial Commissioner and the Courts subordinate thereto.

Licensing of advocates by Judicial Commissioner.

74. (*1*) Subject to the other provisions of this section, no person shall be permitted to appear, plead or act as an advocate in the Court of the Judicial Commissioner, or in any Court, whether civil or criminal, subordinate thereto, or in the Court of the Recorder when the Recorder is disposing of a case transferred to his Court under section 15 or section 58, unless such person has been licensed thereto by the Judicial Commissioner, either generally or specially. [Act XVII, 1875, s. 86.]

(*2*) The Judicial Commissioner may from time to time, with the previous sanction of the Local Government, make rules for the qualification and admission of proper persons to appear, plead or act as advocates in such Courts.

Provisos.

Provisos to the two last foregoing sections.

75. The two last foregoing sections and any rules thereunder shall be subject to the following provisos, namely:— [Act XVII, 1875, ss. 84 and 87.]

(*a*) any person having general or special authority from the Local Government

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(*Chapter VI.—Advocates.—Section 76-81. Chapter VII.—Supplemental Provisions.—Section 82.*)

may, without any license from the Recorder or the Judicial Commissioner, appear, plead or act for the Secretary of State for India in Council;

(*b*) a party may, without any such license, appear, plead or act on behalf of himself or a co-party;

(*c*) a person who for the time being is an advocate, vakil or attorney-at-law of any of the High Courts of Judicature in India may, without any such license, appear, plead or act as an advocate; and

(*d*) nothing in the sections or the rules shall be deemed to affect section 340 of the Code of Criminal Procedure, 1882. X of 1882.

In the Special Court.

[Act XVII, 1875, s. 88.] Advocates in Special Court.

76. Any person for the time being authorised by or under the foregoing provisions of this Chapter to appear, plead or act in the Court of the Recorder or in the Court of the Judicial Commissioner may also appear, plead or act, as the case may be, in the Special Court.

Discipline and Fees.

[Act XVII, 1875, s. 86.] Penalty for acting as an Advocate without authority.

77. Any person appearing, pleading or acting in any Court in contravention of the foregoing provisions of this Chapter or the rules thereunder shall be liable, by order of the Court, to a fine which may extend to five hundred rupees.

[Act XVII, 1875, ss. 85 and 86.] Suspension or withdrawal of license by Recorder or Judicial Commissioner.

78. (*1*) The Recorder or the Judicial Commissioner may, for any sufficient reason, by order suspend or withdraw any license granted by him under section 73 or section 74, as the case may be.

(*2*) Any person aggrieved by such an order may appeal to the High Court, and, for the purposes of the Indian Limitation Act, 1877, his appeal shall be deemed to be an appeal under the Code of Civil Procedure. XV of 1877. XIV of 1882.

[Act XVII, 1875, s. 89.] Taxation of fees of advocates.

79. The fees to be received by any advocate for business done in any Court under this Act shall at all times be subject to the control and taxation of the presiding Judge, and no such fees shall be recoverable unless they have been allowed on taxation by the Judge or such officer as he appoints in this behalf.

[Act XVII, 1875, s. 90.] Rules as to fees of advocates.

80. (*1*) The Judicial Commissioner may from time to time make rules regulating the fees payable to advocates in his own Court and in Courts subordinate to him; and

(*2*) The Recorder may from time to time make rules regulating the fees payable to advocates in his own Court and in the Court of Small Causes of Rangoon; and

(*3*) The Judicial Commissioner and the Recorder may from time to time make rules regulating the fees payable to advocates in the Special Court.

Legal Practitioners Act, 1879.

Consequences of any extension of the Legal Practitioners Act, 1879.

81. If the Local Government extends all or any of the provisions of sections 3 to 42 of the Legal Practitioners Act, 1879, to the whole or any part of Lower Burma, the Governor General in Council may, by order notified in the Gazette of India, suspend, within the area to which such provisions have been so extended, the operation of the whole or any part of this Chapter. [New.] XVIII of 1879.

CHAPTER VII.

SUPPLEMENTAL PROVISIONS.

Court of Small Causes of Rangoon.

Court of Small Causes of Rangoon.

82. (*1*) The Governor General in Council shall be deemed to have had authority, under section 15 of Act XI of 1865, from time to time to invest any person for an unlimited time with the powers of a Judge of the Court of Small Causes of Rangoon. [Act XVI 1875, s. 94

(*2*) The persons who have since the thirtieth day of June, 1887, held, or are at the commencement of this Act or may be thereafter holding, office by the names of First Judge and Second Judge of the Court of Small Causes of Rangoon shall be deemed to have been appointed to the offices of Judge and Additional Judge, respectively, under section 6, sub-section (*1*), and section 8, sub-section (*1*), of the Provincial Small Cause Courts Act, 1887. [New.] IX of 188

(*3*) Notwithstanding anything in section 8, sub-section (*2*), of that Act, the Local Government may make rules restricting, in such manner as it thinks fit, the functions which the Judge of the Court of Small Causes of Rangoon may assign to the Additional Judge of that Court, and any rules or instructions made or issued before the commencement of this Act for defining the respective functions of the Judges of that Court shall be deemed to have been lawfully made or issued, and shall, until they are varied by the Local Government, be deemed after the commencement of this Act to be rules under this sub-section. [New.]

(*4*) Notwithstanding anything in the Code of Civil Procedure, all or any proceedings, written [Act X, 18 s. 12.] XIV of 18

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or oral, before the Additional Judge of the Court of Small Causes of Rangoon shall be in such language as the Local Government may prescribe. [New.]

Enhancement of powers of Judge of Court of Small Causes of Rangoon.

83. (*1*) The Local Government may, by order notified in the Burma Gazette, direct that such suits of a civil nature as are not excepted from the cognizance of a Court of Small Causes by section 15, sub-section (*1*), of the Provincial Small Cause Courts Act, 1887, and are of value exceeding one thousand and not exceeding two thousand rupees, shall be cognizable by the Judge of the Court of Small Causes of Rangoon as if they were suits cognizable by him under the said Act, and thereupon so much of that Act as relates to— [Act XV, 1882, s. 18.] IX of 1887.

(*a*) the exclusion of the jurisdiction of any other Court in such suits,

(*b*) the practice and procedure of Courts of Small Causes,

(*c*) appeal from certain orders of those Courts and revision of cases decided by them, and

(*d*) the finality of their decrees and orders subject to such appeal and revision as are provided by the said Act,

shall apply to such suits and to the trial thereof and the decrees and orders therein.

(*2*) The Local Government may, by order notified as aforesaid, cancel any order made under sub-section (*1*), but not so as to affect any proceedings pending at the date of the cancelling order.

Court-fees on applications to Recorder for exercise of revisional jurisdiction over Court of Small Causes of Rangoon.

84. In the first schedule to the Court-fees Act, 1870, after No. 13, the following shall be inserted, namely:— [Act XVIII, 1884, s. 71.] VII of 1870.

Number.		Proper fee.
"14. Application to the Court of the Recorder of Rangoon for the exercise of the revisional jurisdiction of a High Court over the Court of Small Causes of Rangoon under section 622 of the Code of Civil Procedure or section 25 of the Provincial Small Cause Courts Act, 1887.	When the amount or value of the subject-matter in dispute does not exceed twenty-five rupees.	Two rupees.
	When such amount or value exceeds twenty-five rupees.	The fee leviable on a memorandum of appeal."

XIV of 1882. IX of 1887.

Refund of fees paid on applications to Recorder for revision.

85. If the Recorder, on an application under section 622 of the Code of Civil Procedure or section 25 of the Provincial Small Cause Courts Act, 1887, on which a fee has been paid under the Court-fees Act, 1870, as amended by the last foregoing section, sets aside or modifies the decree or order of the Court of Small Causes, or remands the case for a fresh decision, he may grant to the applicant a certificate authorising him to receive back from the Collector the full amount of fee paid on the application, or any smaller amount which, with regard to the circumstances of the case, he may think proper to order to be refunded. [Act VIII, 1884. 72.] XIV of 1882. IX of 1887. VII of 1870.

Court of the Judge of the Town of Maulmain.

Conferment of subsidiary jurisdiction in small causes in Maulmain.

86. (*1*) The Local Government may, by notification in the Burma Gazette, confer, within the local limits of the jurisdiction of the Court of the Judge of the Town of Maulmain,— [New.]

(*a*) upon any Extra Assistant Commissioner or Assistant Commissioner at Maulmain the jurisdiction of an Additional Judge of a Court of Small Causes, and

(*b*) upon the chief ministerial officer of the Court of the Judge of the Town of Maulmain all or any of the powers conferred or conferable by or under the Provincial Small Cause Courts Act, 1887, upon the Registrar of a Court of Small Causes. IX of 1887.

(*2*) For purposes connected with the exercise of jurisdiction and powers so conferred, the provisions of the Provincial Small Cause Courts Act, 1887, shall, so far as they can be made applicable, apply as if the Court of the Judge of the Town of Maulmain were a Court of Small Causes, and the Judge of that Town and the Extra Assistant Commissioner or Assistant Commissioner were respectively the Judge and the Additional Judge of the Court, and the chief ministerial officer were the Registrar thereof.

(*3*) The Local Government may withdraw any jurisdiction or powers conferred under this section.

Jurisdiction of the Court under Act XIII of 1874.

87. The Judge of the Town of Maulmain shall, for the purposes of the European British Minors Act, 1874, sections 2 and 8, be deemed to be a Deputy Commissioner: [Act XVII, 1875, s. 96.] XIII of 1874.

Provided that appeals from his orders under that Act shall lie to the Special Court.

Powers, Holidays and other Matters.

Powers with respect to ministerial officers of Courts.

88. (*1*) The Local Government shall have a power of general control over all appointments and punishments of ministerial officers of Courts under this Act. [Act XVII 1875, ss. 42 and 43.]

(*2*) Any fine imposed on a ministerial officer of such a Court may, unless the order imposing [Act XVII, 1875, s. 42.]

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it otherwise directs, be recovered by deduction from such officer's salary.

[New Bill of 1887, s. 38.]

Power of Local Government to make rules as to process-serving establishments.

89. The Local Government may, with the previous sanction of the Governor General in Council, make rules with respect to the establishments to be maintained for the service and execution of processes issued by Civil and Criminal Courts and Revenue Courts and authorities, and may declare rules so made to be in supersession of any rules made under the Court-fees Act, 1870, or under this Act.

VII of 1870.

[Act XVIII, 1884, s. 64.]

Mode of appointment and conferring powers.

90. The Local Government may, when it is empowered by this Act to make any appointment or confer any powers, appoint, or confer the powers on, any person either specially by name or generally by virtue of his office.

[Cf. Act XVII, 1875, ss. 67, 68 and 74: Act XIV, 1882, s. 652: Act XVIII, 1884, s. 14: and Reg. VIII, 1886, s. 88.]

Powers to make rules as to fees and other matters in Courts of Judicial Commissioner and Recorder and in Special Court.

91. (1) The Judicial Commissioner, so far as regards his own Court and the Courts subordinate thereto, may, and on the request of the Local Government shall, with the previous sanction of that Government, make rules as to the fees to be charged in respect of any of the following matters, namely :—

(a) the making of copies and translations;

(b) the inspection of records, books and registers; and

(c) any other matter in respect of which fees are for the time being chargeable by order of the High Court in any part of the Bengal Division of the Presidency of Fort William.

(2) The Recorder may, and on the request of the Local Government shall, with the previous sanction of that Government, make rules,—

(a) so far as regards his own Court and any Court with respect to which the Court of the Recorder is under section 44 or section 48 to be deemed to be a High Court, as to any of the following matters, namely :—

(i) the regulation of practice and procedure;

(ii) the service and execution of processes, and the fees to be charged therefor;

(iii) subject to the provisions of section 554 of the Code of Criminal Procedure, 1882, and section 644 of the Code of Civil Procedure, the forms to be used for any proceedings; and

X of 1882.
XIV of 1882.

(iv) any matter specified or referred to in clause (a), clause (b) or clause (c) of sub-section (1); and

(b) so far as regards his own Court and the Courts of the Judge of the Town of Maulmain, the Deputy Commissioner of Akyab and the Deputy Commissioner of Bassein as Courts for the Relief of Insolvent Debtors under this Act, as to the remuneration to be allowed to the official assignees and to the other officers of those Courts.

(3) The Judicial Commissioner and the Recorder, so far as regards the Special Court, may, and on the request of the Local Government shall, with the previous sanction of that Government, make rules as to any of the following matters, namely :—

(a) the regulation of the times and places for the sitting of the Court;

(b) the distribution of business among the Judges thereof; and

(c) any matters specified or referred to in clause (a) of sub-section (2).

[Act XVII, 1875, s. 91.]

Power to make rules as to judgments, evidence and affidavits in Courts of Judicial Commissioner and Recorder and in Special Court.

92. (1) The Judicial Commissioner and the Recorder for their respective Courts, and the Judicial Commissioner and the Recorder for the Special Court, may also make rules to provide for—

(a) the recording of judgments, orders and sentences;

(b) the taking down of the evidence of witnesses; and

(c) the admission of affidavits as evidence of the matters to which such affidavits relate: and

(2) The Local Government, on being satisfied that such rules provide sufficiently for the matters to which they respectively refer, may exempt the Judicial Commissioner, the Recorder or the Special Court, as the case may be, from the operation of such parts of the Code of Criminal Procedure, 1882, and the Code of Civil Procedure, as relate to the mode of recording judgments, orders and sentences and of taking down the evidence of witnesses, and may permit the admission of affidavits as evidence of the matters aforesaid.

X of 1882.
XIV of 1882

[Act XVII, 1875, s. 74.]

Differences of opinion between Judicial Commissioner and Recorder as administrative representatives of Special Court.

93. If the Judicial Commissioner and the Recorder differ in opinion as to the appointment, suspension or dismissal of a ministerial officer of the Special Court under section 63, sub-section (3), or as to any rule for the Special Court under section 91, sub-section (3), or section 92, the difference shall be referred to the Local Government, and the order of that Government thereon shall be final.

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[Act XVII, 1875, ss. 44 and 71. Cf. Act XII, 1887, s. 15, Act XVI, 1887, s. 102, and Act XVII, 1887, s. 24.]

Holidays.

94. (*1*) The Judicial Commissioner and the Recorder, respectively, with the approval of the Local Government, shall publish in the Burma Gazette, before the commencement of each calendar year, a list of days to be observed in that year as holidays in their own Courts and the Courts respectively subject to their authority.

(*2*) A judicial act done by a Court on a day specified in the list as a day to be observed by the Court as a holiday shall not be invalid by reason only of its having been done on that day.

[Act IX, 1887, s. 35, and Act XII, 1887, s. 17.]

Continuance of proceedings of abolished Courts.

95. (*1*) Where a Court has from any cause ceased to have jurisdiction with respect to any case, any proceeding in relation to the case which, if that Court had not ceased to have jurisdiction, might have been had therein may be had in the Court to which the business of the former Court has been transferred.

(*2*) Nothing in this section applies to cases for which provision is made in section 623 or section 649 of the Code of Civil Procedure or in any other enactment for the time being in force. XIV of 1882.

[Act XVII, 1875, ss. 66, 67, 68, 74 and 86.]

Publication of rules in Burma Gazette.

96. No rule made under this Act shall take effect until it has been published in the Burma Gazette.

Laws.

[Cf. Act XVII, 1875, s. 51.]

Modification of certain enactments.

97. In the enactments mentioned in the second schedule, for the words specified in the third column of that schedule, there shall be substituted the words specified in the fourth column thereof.

[Act XVII 1875, s. 93.] XV of 1869.

Amendment of sections 7 and 8, Act XV of 1869.

98. (*1*) For the last paragraph of section 7 of the Prisoners Testimony Act, 1869, the following shall be substituted, namely:—

"For the purposes of this Act, every jail in Lower Burma shall be deemed to be situate within the local limits of the appellate jurisdiction of the Judicial Commissioner, and the Recorder of Rangoon may issue orders under this section or section 3 or 4, and may also issue commissions under Part III of this Act, in any jail in Lower Burma."

(*2*) For the second paragraph of section 8 of the same Act the following shall be substituted, namely:—

"To obtain the removal of a person confined in a jail situate beyond the limits of Lower Burma for the purpose of giving evidence in any criminal matter in any Court within the local limits of the ordinary civil jurisdiction of the Recorder of Rangoon, the Recorder shall have the power conferred on a Judge of a High Court by the former part of this section, and the other provisions of such part shall, *mutatis mutandis*, apply."

[Act XVII, 1875, ss. 95 and 98.]

Saving of Act XL of 1858 and Bengal Regulations V of 1799 and III of 1818.

99. (*1*) Act XL of 1858 is hereby declared to be, and from the fifteenth day of January, 1863, to have been, in force throughout Lower Burma.

(*2*) The unrepealed portions of Regulation V of 1799, section 7, and Regulation III of 1818 of the Bengal Code shall, *mutatis mutandis*, be deemed to extend, and on and from the sixteenth day of September, 1875, to have extended, to Lower Burma, and the former of those enactments shall have effect, and, so far as may be necessary to validate anything heretofore done thereunder by the Local Government, shall be deemed to have had effect, as if the Local Government were therein referred to instead of the Governor General in Council. [Act XIX, 1886, s. 1.]

[New.]

Certain references to Act VII of 1874 to be read as references to Act XVII of 1884.

100. The references in section 1 of the Burma District Cesses and Rural Police Act, 1880, and section 2 of the Rangoon Tramways Act, 1883, to the British Burma Municipal Act, 1874, shall be deemed to be, and on and from the third day of January, 1885, to have been, references to the Burma Municipal Act, 1884. II of 1880. XXII of 1883. VII of 1874. XVII of 1884.

[New. Cf. Reg. II, 1883, s. 3, and Reg. VII, 1886, Schedule, s. IV.]

Conferment of magisterial and other powers upon police-officers in Salwin and Arakan Hill Districts.

101. In the tracts of country respectively known as the Salwin District and the Hill District of Arakan section 20 of Act V of 1861 shall not apply to any police-officer appointed under section 4 of that Act, and, notwithstanding anything in the Code of Criminal Procedure, 1882, the Local Government shall be deemed to have, and always to have had, power to confer on any such police-officer in either of those tracts all or any of the powers conferred or conferable by or under that Code on any Magistrate in regard to particular cases or to a particular class or particular classes of cases or to cases generally. X of 1882.

[New.]

Correction of schedule to Regulation IX of 1874.

102. To the first division (*Acts*) of the schedule to the Arakan Hill District Laws Regulation, 1874, the enactments specified in the third schedule shall be added. IX of 1874.

The Lower Burma Courts Bill.

(The First Schedule.—Enactments repealed.)

(The Second Schedule.—Enactments modified.)

THE FIRST SCHEDULE.

ENACTMENTS REPEALED.

(See section 2.)

Number and year.	Title.	Extent of repeal.
1	2	3
Acts of the Governor General in Council.		
XVI of 1872	Burma Spirit Duty Act, 1872.	The whole, in so far as it may not already have been repealed.
XVII of 1875	Burma Courts Act, 1875.	So much as has not been repealed.
XI of 1880 .	Burma Courts Act, 1880.	The whole.
X of 1884 .	Burma Courts Act, 1884.	The whole.
XIV of 1885	Burma Courts Act, 1885.	The whole.
XX of 1886.	Upper Burma Laws Act, 1886.	So much of the second schedule as relates to Bengal Regulation XI of 1812 (*Removal of Foreign Emigrants*) and to Acts XV of 1859 (*Inventions*), XXVII of 1860 (*Collection of Debts on Successions*), XIII of 1872 (*Patterns and Designs*) and XI of 1865 (*Mufussal Small Cause Courts*).
Regulation under the Statute 33 Victoria, chapter 3, section 1.		
IX of 1874 .	Arakan Hill District Laws Regulation, 1874.	The first and second paragraphs of section 4, the whole of sections 6 to 9 (both inclusive) and so much of the schedule as relates to Acts III of 1846 (*Boundary-marks*), XXXIII of 1852 (*Enforcement of Judgments*), XV of 1859 (*Patents*), VIII of 1860 (*Electric Telegraphs*), XXVII of 1860 (*Collection of Debts on Successions*), III of 1871 (*Paper Currency*), IX of 1871 (*Limitation*), XI of 1872 (*Foreign Jurisdiction and Extradition*) and VII of 1874 (*British Burma Municipal Act*).
VII of 1886.	Upper Burma Criminal Justice Regulation, 1886.	Section 1, sub-section (2), of the schedule.

THE SECOND SCHEDULE.

ENACTMENTS MODIFIED.

(See section 97.)

Number and year.	Title.	Words to be replaced.	Words to be substituted for those replaced.
1	2	3	4
Acts of the Governor General in Council.			
IV of 1869.	Indian Divorce Act.	In section 3, clause (1), the words "in British Burma—the High Court of Judicature at Fort William in Bengal".	The words— "in Burma—the Special Court constituted under the Lower Burma Courts Act, 1889;". [Act XVII, 1875, s. 51.]
		In section 3, clause (2), the words— "in the Non-Regulation Provinces, other than British Burma and Sindh— a Commissioner of a division; in Pegu—the Recorder at Rangoon; in Arakan—the Recorder at Rangoon until a Recorder's Court is established at Akyab, and thenceforward the Recorder at Akyab; in the Tenasserim Provinces—the Recorder at Maulmain; in Sindh—the Judicial Commissioner in that Province,".	The words— "in the Non-Regulation Provinces, other than Sindh and the areas for the time being comprised within the local limits of the ordinary civil jurisdiction of the Recorder of Rangoon and the civil jurisdiction of the Court of the Judge of the Town of Maulmain—a Commissioner of a division; in Sindh—the Judicial Commissioner of that Province; in the areas aforesaid—the Recorder of Rangoon and the Judge of the Town of Maulmain, respectively;".
X of 1882.	Code of Criminal Procedure, 1882.	In section 4, clause (j), the words "the Senior Judge of a Chief Court:".	The words "the Senior Judge of the Chief Court of the Punjab and the Recorder of Rangoon:".
		In section 266, the words "the Chief Court of the Punjab,".	The words "the Chief Court of the Punjab, the Court of the Recorder of Rangoon,".

The Lower Burma Courts Bill.

(The Second Schedule.—Enactments modified. The Third Schedule.—Enactments to be added to Schedule to Regulation IX of 1874.)

THE SECOND SCHEDULE—*continued.*

Number and year.	Title.	Words to be replaced.	Words to be substituted for those replaced.
1	2	3	4
Regulation under the Statute 33 Victoria, chapter 3, section 1.			
IX of 1874.	Arakan Hill District Laws Regulation, 1874.	In section 5, the words from and inclusive of "Act No. XXXI of 1860" down to and inclusive of the word "but".	The words "Notwithstanding anything in the Indian Arms Act, 1878, or in any rule under that Act,".
VII of 1886.	Upper Burma Criminal Justice Regulation, 1886.	In the schedule, section I, sub-section (*1*), the figures and words— "(*i*) in reference to proceedings against European British subjects, the Recorder of Rangoon; and (*ii*) in reference to proceedings against other persons".	The words "except in reference to proceedings against European British subjects or persons jointly charged with European British subjects—".

THE THIRD SCHEDULE.

ENACTMENTS TO BE ADDED TO SCHEDULE TO REGULATION IX OF 1874.

(*See section 102.*)

Number and year.	Subject.	Extent of application.	Modifications.
*	*	*	*
XIII of 1874.	European British Minors.	The whole Act.	
XIV of 1874.	Scheduled Districts.	The whole Act, except section 10.	
XV of 1874	Laws Local Extent.	The whole Act, except sections 4, 5, 6 and 7.	
V of 1875	Unattested Sepoys	The whole Act.	
VII of 1875	Burma Fisheries.	The whole Act.	
IX of 1875	Majority . .	The whole Act.	

S. HARVEY JAMES,
Off. Secy. to the Govt. of India.

SUPPLEMENT TO

The Gazette of India.

No. . CALCUTTA, SATURDAY, FEBRUARY 23, 1889.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The* SUPPLEMENT *and* PART VI *of the* GAZETTE *can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.*

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

CIVIL WORKS.

Irrigation.

REVENUE REPORT OF IRRIGATION WORKS IN RAJPUTANA FOR THE YEAR 1887-88.

No. 261., dated Calcutta, the 18th February 1889.

RESOLUTION—By the Government of India, Public Works Department.

Read—

Revenue Report of Irrigation Works in Rajputana for the year 1887-88, forwarded with letter No. 3792 S., dated 21st September 1888, from the Secretary to the Agent to the Governor General and Chief Commissioner, Rajputana.

OBSERVATIONS.—The year 1887-88 was a favourable one for the crops in Rajputana, the rainfall was more general and rather heavier than that of the previous year. The results obtained from the Irrigation works were, nevertheless, satisfactory; there was an increase both in area irrigated and in assessments.

2. There was no Capital outlay during the year. The Capital expenditure on the three groups of tanks stood at Rs. 16,46,285 at the end of the year.

3. The following statement shews the actual financial results of the year under review as given in the Revenue Accounts:

TANKS IN	Capital to end of year, including indirect charges.	Gross Revenue.	Working Expenses.	Net Revenue.	Percentage of net Revenue on Capital at end of year.
	Rs.	Rs.	Rs.	Rs.	
Ajmere Sub-Collectorate . .	8,78,473	53,156	24,476	28,680	3·26
Beawar " . .	6,31,668	41,108	13,540	27,568	4·36
Todgurh " . .	1,36,144	23,940	10,945	12,995	9·54
	16,46,285	1,18,204	48,961	69,243	4·20

A

These results are less favourable than those of the previous year, the revenue being slightly less and the working expenses being about fifty per cent. higher. The percentage of net revenue on Capital was 5·5 in 1886-87. The decrease in revenue is due to the fact that the Rabi assessments are collected in the year following that of the crop, and the rabi of 1886-87 was not good. The working expenses for the last two years are shewn in the following statement :

	1886-87. Rs.	1887-88. Rs.	Increase. Rs.
Maintenance and extensions . .	14,903	24,281	9,378
Establishment	16,680	22,490	5,810
Tools and Plant	—289	138	427
Leave and pension allowances . .	1,163	2,052	889
Total .	32,457	48,961	16,504

The increase in working expenses is not fully explained in the report, but it has been ascertained that it is mainly due to the fact that the number of tanks repaired in 1887-88 was 110 as compared with 67 in the previous year. The expenditure is largely in excess of the average of the last three years. The cost of working expenses per acre benefited was Rs. 1·30 as compared with Rs. 1·07 per acre in the previous year.

4. The area benefited by the tanks, that is the area protected as well as that actually irrigated, was 37,625 acres as compared with 30,305 in the previous year. The area was also considerably in excess of the average of the last three years. The increase was both in kharif and rabi crops.

5. The following statement shews the incidence of Revenue and Working Expenses :—

Area actually irrigated	Gross Revenue.		Working Expenses.	
	Amount.	Rate per acre irrigated.	Amount.	Rate per acre irrgated.
	Rs.	Rs.	Rs.	Rs.
24,665	1,18,204	4·7	48,961	1·9

5. The assessments of the year amounted to Rs. 1,26,560 as compared with Rs. 1,14,973 in the previous year. The collections were promptly made ; a sum of Rs. 180 only stood as due at the end of the year.

6. The total estimated value of the crops irrigated in 1887-88 was Rs. 7,80,296 as compared with Rs. 4,43,834 in the previous year.

ORDER.—Ordered, that a copy of this Resolution be forwarded to the Agent, Governor General and Chief Commissioner, Rajputana, for information and guidance.

Also that a copy of the Resolution and of the Report be forwarded to the Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab, in the Public Works Department, for information.

Also that a copy of the Resolution and of the Report be forwarded to the Revenue and Agricultural Department, and to the Department of Finance and Commerce, for information.

Also that the Resolution with the statement of general financial results compiled by the Examiner of Public Works Accounts, be published in the Supplement to the *Gazette of India*.

Ordered further, that a copy of this Resolution and of the Report be forwarded to Her Majesty's Secretary of State for India for information.

J. G. FORBES, *Colonel, R.E.,*
Offg. Depy. Secy. to the Govt. of India.

IRRIGATION BRANCH — **PUBLIC WORKS DEPARTMENT.** — **RAJPUTANA PROVINCE.**

ADMINISTRATIVE ACCOUNTS FOR THE YEAR 1887-88.

No. 1.—General Abstract of Financial Results shewing the estimated Cost of Construction of Irrigation Works, the Capital Outlay thereon, the Revenue derived therefrom, the Working Expenses and the Interest on the debt incurred in respect of those works.

XXX AND 43—MINOR WORKS AND NAVIGATION.

Name of Project.	Estimated cost of construction.			Capital outlay						Receipts during the year 1887-88.			Working expenses during 1887-88.			Net result excluding interest (difference between revenue and working expenses).				Simple interest during 1887-88.	Net result including interest.			
				During 1887-88.			To end of 1887-88.											Rate per cent.					Rate per cent.	
	Direct Charges.	Indirect Charges.	Total.	Direct Charges.	Indirect Charges.	Total.	Direct Charges.	Indirect Charges.	Total.	Water-rates, &c.	Collected with Land Revenue.	Total.	Direct Charges.	Indirect Charges.	Total.	Excess Revenue (surplus).	Excess expenditure (deficit).	Of excess revenue.	Of excess expenditure.		Excess Revenue (surplus).	Excess Expenditure (deficit).	Of excess revenue.	Of excess expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
Tanks in Ajmere Sub-Collectorate	8,99,887	23,296	9,23,183	56	...	—56	8,50,361	28,112	8,78,473	7,749	45,407	53,156	23,435	1,041	24,476	28,680	...	3·26	..	...	...	...	...	..
„ in Beawar	6,36,909	3,837	6,40,746	...	...	...	5,97,273	34,395	6,31,668	6,144	34,964	41,108	12,989	551	13,540	27,568	...	4·36	...	...	...	...	...	...
„ in Todgurh	1,35,359	1,392	1,36,751	...	...	...	1,33,658	2,486	1,36,144	1,777	22,163	23,940	10,485	460	10,945	12,995	...	9·54	...	...	...	...	...	...
TOTAL	16,72,155	28,525	17,00,680	—56	...	—56	15,81,292	64,993	16,46,285	15,670	1,02,534	1,18,204	(a)46,909	2,052	48,961	69,243	...	4·20	...	...	...	...	...	...

N.B.—The last five columns are left blank because no interest charges are calculated on such works.

(a) Includes Rs. 7,835 on account of collection and share of District Revenue Establishment charges in the Civil Department.

MOUNT ABU,

The 25th July 1888.

W. G. BAYLY,

Examiner, Public Works Accounts,

Rajputana and Central India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

No. XLIII OF 1888-89.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	Railways.	Total mean length open.	Receipts for week ending 28th January, 1888. Total.	Receipts for week ending 28th January, 1888. Per mile open.	Total mean length open.	Receipts for week ending 26th January, 1889. Total.	Receipts for week ending 26th January, 1889. Per mile open.	Total Receipts from 1st April, 1887, to 28th Jany., 1888. Total.	Total Receipts from 1st April, 1887, to 28th Jany., 1888. Per mile open per week.	Total Receipts from 1st April, 1888, to 26th Jany., 1889. Total.	Total Receipts from 1st April, 1888, to 26th Jany., 1889. Per mile open per week.	Total Increase in 1888-89.	Total Decrease in 1888-89.
	State Lines worked by Companies.		R	R		R	R	R	R	R	R	R	R
9th Feb. 1889	East Indian	1,514	10,38,687	686	1,514	9,32,009	616	3,73,70,557	574	3,57,38,868	549	...	16,31,689
9th ditto	Rajputana-Malwa (*a*)	1,664	3,97,540	239	1,664	4,32,000	260	1,34,24,677	186	1,51,05,325	211	16,80,648	...
9th ditto	Sindia	75	8,064	108	75	8,055	108	3,69,235	115	2,93,849	91	...	75,386
9th ditto	Patna-Gya	57	9,796	171	57	7,169	125	4,17,668	170	3,97,659	162	...	20,009
9th ditto	Bengal-Nagpur (*b*)	186	40,326	217	293	55,705	190	11,26,518	140	13,16,271	156	1,89,753	...
9th ditto	Dildarnagar-Ghazipur	12	841	70	12	997	83	39,636	77	37,943	74	...	1,693
2nd ditto	Mysore	140	9,184	66	140	10,178	73	4,23,874	70	4,89,175	81	65,301	...
2nd ditto	Southern Mahratta(*c*)	850	60,455	71	854	71,664	84	26,42,317	79	32,16,270	88	5,73,953	...
2nd ditto	Indian Midland	42	4,288	102	374	(*d*)45,570	122	1,37,867	76	(*d*)6,40,080	95	5,02,213	...
2nd ditto	Cuddapah-Nellore	83	3,606	43	83	4,119	50	(*e*) 62,199	39	2,02,017	57	1,39,818	...
2nd ditto	Bareilly-Pilibhit	36	1,538	43	36	1,923	53	72,248	48	74,416	49	2,168	...
2nd ditto	Lucknow-Sitapur-Sihramau	105	4,214	39	105	4,956	47	1,72,385	38	2,09,205	46	36,820	...
	TOTAL	4,764	15,78,539	331	5,207	15,74,345	302	5,62,59,181	280	5,77,21,078	274	14,61,897	...
	State Lines worked by Government.												
9th Feb., 1889	North-Western (*f*)	2,470	3,80,804	154	2,390	4,47,204	187	1,71,85,567	176	2,10,20,333	205	38,34,766	...
2nd ditto	Oudh & Rohilkhand(*g*)	693	1,30,882	189	692	1,27,915	185	55,06,798	186	55,66,116	187	59,318	...
26th Jan., 1889	Wardha Coal	45	21,773	484	45	23,353	519	6,00,290	308	6,96,749	360	96,459	...
9th Feb., 1889	Bengal Central	125	15,029	120	125	12,090	97	5,53,568	103	5,87,468	109	33,900	...
9th ditto	Eastern Bengal Railways (*h*)	645	1,83,827	285	673	1,90,590	283	80,21,997	289	89,45,766	309	9,23,769	...
9th ditto	Nalhati	27	2,275	83	27	1,952	72	74,508	65	81,840	72	7,332	...
9th ditto	Tirhoot	259	54,367	210	273	30,232	111	14,40,466	137	13,37,120	120	...	1,03,346
2nd ditto	Burma	333	98,304	295	441	87,379	198	24,85,731	174	24,79,705	145	...	6,026
2nd ditto	Jorhat	28	626	22	31	1,003	33	42,773	36	51,348	43	8,575	...
2nd ditto	Cherra-Companyganj	7	122	16	7	293	39	9,596	30	7,501	23	...	2,095
	TOTAL	4,632	8,88,009	192	4,704	9,22,011	196	3,59,21,294	188	4,07,73,946	204	48,52,652	...
	Lines worked by Guaranteed Companies.												
26th Jan., 1889	Madras	840	1,66,620	198	840	1,63,574	195	67,64,189	186	69,67,160	193	2,02,971	...
2nd Feb., 1889	South Indian	654	90,924	139	654	93,470	143	42,34,983	150	45,29,158	161	2,94,175	...
2nd ditto	Great Indian Peninsula	1,504	8,24,538	548	1,447	9,19,646	636	3,20,05,450	493	3,36,74,183	523	16,68,733	...
9th ditto	Bombay, Baroda and Central India	461	2,46,226	534	461	3,12,000	677	98,01,852	491	1,02,57,323	517	4,55,471	...
	TOTAL	3,459	13,28,308	384	3,402	14,88,690	438	5,28,06,474	353	5,54,27,824	379	26,21,350	...
GRAND TOTAL (GUARANTEED AND STATE)		12,855	37,94,856	295	13,313	39,85,046	299	14,49,86,949	268	15,39,22,848	274	89,35,899	...
GROSS ESTIMATED EXPENSES		...	...	...	...	...	...	7,54,82,163	140	8,06,41,946	143	...	...
NET RECEIPTS		...	...	...	...	...	...	6,95,04,786	128	7,32,80,902	131	37,76,116	...
	Assisted Companies.												
9th Feb., 1889	Bengal and North-Western	376	39,473	105	376	41,430	110	16,44,577	101	18,20,198	113	1,75,621	...
9th ditto	Tarakeshwar	22	6,004	270	22	5,317	239	2,13,216	223	2,22,446	232	9,230	...
2nd ditto	Rohilkhand-Kumaun	67	3,542	53	67	4,044	60	2,69,470	96	2,85,921	102	16,451	...
26th Jan., 1889	Dibru-Sadiya	78	7,104	91	78	9,253	119	3,40,619	101	3,61,848	108	21,229	...
	TOTAL	543	56,123	103	543	60,044	111	24,67,882	105	26,90,413	115	2,22,531	...
	Native States.												
2nd Feb., 1889	The Nizam's Guaranteed Company	277	40,983	148	310	48,348	156	13,09,781	141	14,39,711	113	1,29,930	...
9th ditto	The Gaekwar's	59	3,593	61	59	2,620	45	1,29,876	51	1,10,914	44	...	18,962
9th ditto	The Gaekwar's Mehsana-Vadnagar	21	837	40	27	800	29	30,644	34	37,119	39	6,475	...
2nd ditto	Bhavnagar-Gondal-Junagarh-Porbandar	193	23,671	123	209	24,822	119	8,13,888	97	8,66,676	100	52,788	...
2nd ditto	Morvi	68	2,070	30	68	2,676	39	1,14,486	39	1,37,046	47	22,560	...
9th ditto	Jodhpore	124	8,110	65	124	7,600	61	2,85,856	53	2,84,796	53	...	1,060
	TOTAL	742	79,264	107	797	86,866	109	26,84,531	91	28,76,262	87	1,91,731	...

(*a*) Includes the Cawnpore-Achnera State Railway.
(*b*) Includes the Katni-Umaria State Railway.
(*c*) Includes the Bellary-Kistna State Railway.
(*d*) Includes Bhopal-Itarsi State Railway from 1st January, 1889.
(*e*) Total receipts from 15th September, 1887, to 28th January, 1888.
(*f*) Includes the Amritsar-Pathankot and Rajpura-Patiala State Railways.
(*g*) State from 1st January, 1889.
(*h*) Includes the Northern Bengal, Dacca, Kaunia-Dharlla and Assam-Behar State Railways.

M. C. BRACKENBURY, *Major, R.E.*,
Under-Secretary.

CALCUTTA,
The 21st February, 1889.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

ABSTRACT SHOWING THE RESULT OF EMIGRATION FROM THE PORT OF CALCUTTA DURING THE MONTH OF JANUARY, 1889.

No. 1.—As to Age and Sex.

	Trinidad.				Demerara.				Fiji.				Mauritius.				Natal.				Surinam.								Total.		Grand Total.
	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	
Under 2 years	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	25	12	37	40·11 women to every 100 men.	...	...	...	...	25	12	37
From 2 to 10 years	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	37	23	60		...	...	...	...	37	23	60
„ 10 „ 20 „	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	38	20	58		...	...	...	...	38	20	58
„ 20 „ 30 „	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	216	93	309		...	...	...	...	216	93	309
„ 30 „ 40 „	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	83	22	105		...	...	...	...	83	22	105
„ 40 „ 50 „	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7	3	10		...	...	...	...	7	3	10
Above 50 „	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...
Grand Total	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	406	173	579		...	...	...	...	406	173	579

No. 2.—As to places whence Emigrants came to Calcutta for Embarkation.

Orissa	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5	1	6	...	...	...	...	...	5	1	6
Western Bengal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8	...	8	...	...	...	...	...	8	...	8
Central „	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	1	5	...	...	...	...	...	4	1	5
Eastern „	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	2	...	...	...	...	...	1	1	2
Behar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	137	63	200	...	...	...	...	...	137	63	200
North-Western Provinces	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	200	95	295	...	...	...	...	...	200	95	295
Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	41	11	52	...	...	...	...	...	41	11	52
Central India	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8	1	9	...	...	...	...	...	8	1	9
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	1	...	...	...	...	...	1	...	1
Nepal and Native States	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	1	...	...	...	...	...	1	...	1
Mixed, Bombay & Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Grand Total	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	406	173	579	...	...	...	...	...	406	173	579

No. 3.—As to Caste and Religion.

Brahmins and high castes	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	42	19	61	...	...	...	...	...	42	19	61
Agriculturists	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	122	44	166	...	...	...	...	...	122	44	166
Artisans	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	47	16	63	...	...	...	...	...	47	16	63
Low castes	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	155	69	224	...	...	...	...	...	155	69	224
Musulmans	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	40	25	65	...	...	...	...	...	40	25	65
Christians	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Grand Total	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	406	173	579	...	...	...	...	...	406	173	579

MEMORANDUM.	Male.	Female.	Total.
1. Hindus	366	148	514
2. Musulmans	40	25	65
3. Christians	...	...	...
Total	406	173	579

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the state of the Season and prospects of the Crops.

Madras.—*For week ending 16th February, 1889.*—No rain. More rain wanted in Ganjam, Vizagapatam, Tinnevelly, Coimbatore and Salem. Standing crops generally good, but withering in parts of Coimbatore, Cuddapah, Anantapur, Bellary and Tinnevelly. Pasture deficient in Coimbatore and parts of Salem. Prices rising in nine districts, including four northern, falling in four and stationary in others. General prospects favourable except in Ganjam and Coimbatore. Labourers employed on last day of week on Rushikulya works 5,246, Gopalpore canal 10,003.

Bombay.—*For week ending 20th February, 1889.*—Rain in parts of Sind and Panch Mahals, benefiting crops in Shikarpore and Upper Sind Frontier. Late crops in three talukas of Surat and Poona and one of Kanara and wheat in Broach unsatisfactory; exotic cotton in parts of Dharwar damaged by blight, and gram in parts of Kathiawar by insects. Opium in Baroda good. Harvesting progressing generally; probable outturn of cotton in parts of Kathiawar from eight to ten annas. Fodder scarce in Khandesh and Nasik and parts of Poona, Ahmednagar and Kathiawar.

Bengal.—*For week ending 19th February, 1889.*—More rain is reported to have fallen over the greater part of the Province during the week. None, however, in Orissa. In Calcutta and the neighbourhood a heavy shower fell early this morning (20th). The state of the *rabi* crops is generally reported to be fair, but in Chota Nagpore, where the crops suffered most from the previous drought, the outturn will not exceed eight annas. Some of the *rabi* crops, *viz.*, mustard and pulses, are being gathered. The sugarcane harvest is yielding a fair outturn. The poppy and tobacco crops are promising. The spring rice seedlings are still being transplanted, and are doing well. In Behar *cheena* and *mung* are being sown extensively, and the weather is very favourable for the cultivation of indigo lands. Ploughing for the autumn crops is in steady progress. No further information has been received regarding the afflicted tracts in the Patna Division.

N.-W. P. and Oudh.—*For week ending 20th February, 1889.*—Rain fell everywhere. Some injury to *rabi* crops by rust, but generally they are thriving. Crops ripening and no more rain required. Poppy flourishing. Supplies ample. Prices falling. Condition of cattle good.

Punjab.—*For week ending 20th February, 1889.*—Rainfall good and general throughout the Province. Prices falling in Delhi, Jullundur, Ferozepore, Sialkot and Shahpore; unsettled in Multan and Peshawar; stationary elsewhere. Ploughings for *kharif* commenced in Hissar, Lahore and Shahpur. The crops have been greatly improved by the recent fall of rain, and prospects are very promising. Stock cattle are reported healthy. Fodder sufficient except in Hissar, Dera Ismail Khan and in parts of Multan and Rawalpindi. Poppy weeding commenced in Jullundur.

Central Provinces.—*For week ending 20th February, 1889.*—Showers have fallen in Saugor, Jabalpore and Seoni, and hail in the two former districts. Crops somewhat benefited. Winter crops being harvested. Prospects favourable in southern, but poor in northern and eastern districts.

Burma.—*For week ending 16th February, 1889.*—No rain has fallen during the past week, and crop prospects remain good. The price of paddy has fluctuated a little, showing a rise in Rangoon, Prome, Upper Chindwin, Sagaing and Lower Chindwin, and a fall in Bassein, Thôngwa, Henzada, Moulmein and Toungoo.

Assam.—*For week ending 20th February, 1889.*—Weather seasonable. Slight rain in Brahmaputra Valley districts; sowing of summer rice progressing. Gathering of mustard and crushing of sugarcane continue. Potatoes are being sown in the Khasi Hills.

Mysore and Coorg.—*For week ending 20th February, 1889.*—No rain throughout the State of Mysore. Crops in good condition, except in parts of the Kolar district where they require rain. Sowing of spring paddy still continues. Prospects generally fair. Pasturage diminishing in parts of the Kolar and Mysore districts. No material change in prices.

No rain during the week in Coorg.

Berar and Hyderabad.—*For week ending 20th February, 1889.*—Slight hailstorm in Amraoti taluk in Berar. *Rabi* crops are being cut and harvested. Condition good. Prospects favourable. Water sufficient. Fodder insufficient in some districts. Prices risen slightly in some districts.

No rain during the week in Hyderabad. Harvesting of *rabi* crops commenced. Weeding of *tabi* and *paddy* crops continues. Prices stationary.

Central India.—*For week ending 20th February, 1889.*—Slight rain in most parts of Central India. Agricultural operations in Bundelkund reported finished. Prices of food-grains risen in Dhar and Burwani, and fallen in Jhabua and Manpur; steady elsewhere. Where high winds and cloudy weather prevailed, opium crops have been slightly damaged in Rutlam, Jaora and Neemuch. Price of opium high in Bhopal.

Rajputana.—*For week ending 20th February, 1889.*—Good rain at Abu, Kerowlee and Ulwar, and slight at other places. Agricultural operations satisfactory. Standing crops good. Agricultural stock good except in Meywar. Pasturage or fodder sufficient except in Marwar, Kherwara, Meywar and Dholepur. Prices rising in Meywar, falling slightly in Marwar, Jhallawar, Kotah, Kishengurh and Bhurtpore; steady elsewhere.

Nepal.—*For week ending 14th February, 1889.*—Fair rain. Prospects good.

E. C. BUCK,
Secretary to the Government of India.

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The Gazette of India.

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No. 9.} CALCUTTA, SATURDAY, MARCH 2, 1889.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT No. 9.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Fort William, the 27th February, 1889.

No. 4.—The following Statute, and so much of the schedule thereto as affects Statutes in force in India, are published for general information:—

STATUTE LAW REVISION (No. 2) ACT, 1888.

[51 & 52 VICT., C. 57.]

An Act for further promoting the Revision of the Statute Law by repealing superfluous expressions of enactment and enactments which have ceased to be in force or have become unnecessary.

[24th December, 1888.]

WHEREAS in numerous Statutes the expression "be it further enacted", or similar expressions of enactment, are frequently repeated, and it is expedient, with a view to the revision of the Statute Law, and particularly to the improvement of the revised edition of the Statutes, to repeal these expressions which are superfluous:

And whereas it is expedient that certain enactments which may be regarded as spent, or have ceased to be in force otherwise than by express specific repeal by Parliament, or have, by lapse of time or otherwise, become unnecessary, should be expressly and specifically repealed:

Be it therefore enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Enactments in schedule repealed.

1. The enactments described in the schedule to this Act are hereby repealed, subject to the exceptions and qualifications in the schedule mentioned.

Saving.

Provided that the repeal of any words or expressions of enactment described in the schedule to this Act shall not affect the binding force, operation or construction of any Statute, or of any part of a Statute, whether as respects the past or future;

and where any enactment not comprised in the schedule to this Act, has been repealed, confirmed, revived or perpetuated by any enactment hereby repealed, such repeal, confirmation, revivor or perpetuation shall not be affected by the repeal effected by this Act;

and the repeal by this Act of any enactment or schedule shall not affect any enactment in which such enactment or schedule has been applied, incorporated or referred to;

nor shall such repeal of any enactment affect any right to any hereditary revenues of the

Crown, or affect any charges thereupon or prevent any such enactment from being put in force for the collection of any such revenues, or otherwise in relation thereto;

and this Act shall not affect the validity, invalidity, effect or consequences of anything already done or suffered, or any existing status or capacity, or any right, title, obligation or liability already acquired, accrued or incurred, or any remedy or proceeding in respect thereof, or any release or discharge of or from any debt, penalty, obligation, liability, claim or demand, or any indemnity, or the proof of any past act or thing;

nor shall this Act affect any principle or rule of law or equity, or established jurisdiction, form or course of pleading, practice or procedure, or the general or public nature of any Statute, or any existing usage, franchise, liberty, custom, privilege, restriction, exemption, office, appointment, payment, allowance, emolument or benefit, or any prospective right, notwithstanding that the same respectively may have been in any manner affirmed, recognised or derived by, in or from any enactment hereby repealed;

nor shall this Act revive or restore any jurisdiction, office, duty, drawback, fee, payment, franchise, liberty, custom, liability, right, title, privilege, restriction, exemption, usage, practice, procedure, form of punishment or other matter or thing not now existing or in force:

and this Act shall not extend to repeal any enactment so far as the same may be in force in any part of Her Majesty's dominions out of the United Kingdom, except where otherwise expressed in the said schedule.

Application of repealed enactments in local Courts.

2. If and so far as any enactment repealed by this Act applies or may have been by order in Council applied to the Court of the County Palatine of Lancaster, or to any inferior Court of Civil Jurisdiction, such enactment shall be construed as if it were contained in a local and personal Act specially relating to such Court and shall have effect accordingly.

Short title.

3. This Act may be cited as the Statute Law Revision (No. 2) Act, 1888.

SCHEDULE.

A description or citation of a portion of an Act is inclusive of the words, section or other part first or last mentioned or otherwise referred to as forming the beginning or as forming the end of the portion comprised in the description or citation.

Enactments which have been already repealed are, in a few instances, included in the schedule in order to avoid the necessity of reference to previous Statutes.

Reign and Chapter.	Title.
* *	* * * * * *
6 Geo. 4, c. 78.	An Act to repeal the several Laws relating to the performance of Quarantine and to make other Provisions in lieu thereof. In part; namely,— Section two, to "one thousand eight hundred and twenty-five", and the word "that" before "until such vessels". Section three, to "enacted that", and the word "that" before "such vessel". Section four, the words "and be it enacted". The words "and be it further enacted that" in sections six to thirteen, fifteen to seventeen, nineteen, twenty-one to thirty-two, and thirty-five to thirty-seven. Section eleven, to "arriving from any other places". The words "and be it further enacted" in sections thirty-three and thirty-four. Section thirty-seven, the word "that" before "no such action". Repealed as to all Her Majesty's dominions.
* *	* * * * * *
6 Geo. 4, c. 85.	An Act the title of which begins with the words "An Act for further regulating" and ends with the words "coast of Coromandel". In part; namely,— The title, from "for authorising" to "Saint Helena", and the words "Singapore and Malacca and". Preamble, from "And whereas by an Act passed in the thirty-seventh" to "the salary in the said last-mentioned Act provided for that purpose", and from "and whereas his late Majesty, King George the Third, did by his Letters Patent bearing date at Westminster the twenty-fifth day of March in the forty-seventh year of his reign" to "within the said factory", and the words "and recorders" and "or recorders" in the last recital. Section one, the words "the sum of fifty-eight thousand Madras rupees by the year, to be computed from the first day of January one thousand eight hundred and eighteen to the time of the passing of this Act, and from thenceforth", and the words "a salary after the rate of forty-eight thousand Madras rupees by the year to be computed from the said first day of January one thousand eight hundred and eighteen to the time of the passing of this Act, and from thenceforth". Section two, to "enacted that", and the words "a salary after the rate of fifty-eight thousand Bombay rupees by the year, to be computed from the eighth day of May one thousand eight hundred and twenty-four to the time of the passing of this Act, and from thenceforth", and the words "the sum of forty-eight thousand Bombay rupees by the year, to be computed from the said eighth day of May one thousand eight hundred and twenty-four to the time of the passing of this Act, and from thenceforth", and the word "that" before "such salaries". Section four, to "enacted that", and the word "that" before "the payment". Section five, to "already happened or", the words "shall have departed or", the words "that from and since the first day of January one thousand eight hundred and twenty-three", the words "shall have happened or", and the words "hath departed or". The words "And be it further enacted that" in sections seven, eleven and twenty. Section eight, the words "and be it enacted". The words "and be it further enacted" in sections nine, ten, twelve and sixteen. Repealed as to all Her Majesty's dominions.
* *	* * * * * *
7. Geo. 4, c. 52.	An Act for defraying the Expense of any additional Naval Force to be employed in the East Indies. Repealed as to all Her Majesty's dominions.
* *	* * * * * *

Reign and Chapter.	Title.
9 Geo. 4, c. 74 .	An Act for improving the Administration of Criminal Justice in the East Indies. In part; namely,— The words "And be it enacted that" wherever they occur, and the word "that" wherever it occurs with reference to the introductory words so repealed. Repealed as to all Her Majesty's dominions.
* *	* * * * * *
2 & 3 Will. 4, c. 51.	An Act to regulate the Practice and the Fees in the Vice-Admiralty Courts abroad and to obviate Doubts as to their Jurisdiction. In part; namely,— The words "And be it further enacted that" in sections two, three and five. Repealed as to all Her Majesty's dominions.
* *	* * * * * *
3 & 4 Will. 4, c. 93.	An Act to regulate the trade to China and India— In part; namely,— Preamble. Section two. The words "And be it enacted that" in sections seven to nine. Repealed as to all Her Majesty's dominions.
* *	* * * * * *
5 & 6 Will. 4, c. 52.	An Act the title of which begins with the words "An Act to authorize' and ends with the words "Government of Agra".— In part; namely,— Section two, to "enacted that". Repealed as to all Her Majesty's dominions.
* *	* * * * * *
7 Will. 4 & 1 Vict., c. 47.	An Act the title of which begins with the words "An Act to repeal" and ends with the words "in India". In part; namely,— Section two, the words "and be it enacted". Section three, to "enacted that". Repealed as to all Her Majesty's dominions.
* *	* * * * * *
3 & 4 Vict., c. 56.	An Act further to regulate the Trade of Ships built and trading within the Limits of the East India Company's Charter. In part; namely,— Preamble. The words "And be it enacted that" wherever they occur. Repealed as to all Her Majesty's dominions.

S. HARVEY JAMES,
Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Calcutta, the 28th February, 1889.

No. 396.—The services of the Honourable J. W. Quinton, C.S.I., are replaced at the disposal of the Government of the North-Western Provinces and Oudh, with effect from the afternoon of the 31st January, 1889.

ESTABLISHMENTS.

The 1st March, 1889.

No. 141.—APPOINTMENTS.—Mr. E. S. Symes, B.C.S., C.I.E., Chief Secretary to the Chief Commissioner, Burma, to officiate as Commissioner of the Eastern Division, Burma, during the absence on furlough of Mr. H. St. G. Tucker, or until further orders.

No. 142.—Mr. H. T. White, B.C.S., Secretary to the Chief Commissioner, Burma, to officiate as Chief Secretary, *vice* Mr. E. S. Symes, C.I.E., appointed to officiate as Commissioner of the Eastern Division.

EXAMINATIONS.

The 28th February, 1889.

No. 11.—The Governor-General in Council is pleased to issue the following rule in supersession of No. IV of the Rules issued by Home Department Notification, No. 21, dated the 10th April, 1884, regarding the vernacular languages to be acquired by officers in the Central Provinces :—

"IV.—The Governor-General in Council is pleased to direct that a reward of R1,000 be paid to any officer of the Central Provinces Commission who passes in Telugu by the higher standard examination as prescribed for civilians in the Madras Presidency.

"Provided that no Assistant Commissioner will be allowed to present himself for examination in this language until he has passed the compulsory examination in Marathi and Hindi or Hindustani."

MEDICAL.

The 28th February, 1889.

No. 102.—His Excellency the Viceroy and Governor-General has been pleased to make the following appointments on His Excellency's Personal Staff, with effect from the 10th December, 1888 :—

To be Honorary Assistant Surgeons.

Assistant Surgeon Dinobundhoo Dutt,—Bengal.
Assistant Surgeon Doyal Chunder Shome, M.B.,—Bengal.
Assistant Surgeon Iyasawmy Pillai, Rao Bahadur,—Madras.
Assistant Surgeon Edward McKenzie,—Bombay.
Assistant Surgeon Dosabhai Pestanji, Khan Bahadur,—Bombay.
Assistant Surgeon Mookund Loll, Rai Bahadur,—North-Western Provinces.
Assistant Surgeon Chetan Shah, Khan Bahadur,—Punjab.
Assistant Surgeon Mehr Chand, 2nd,—Punjab.

The 1st March, 1889.

No. 112.—The services of Surgeon P. deConceicao, Civil Surgeon, Naga Hills, are, at his own request, replaced at the disposal of the Military Department.

POLICE.

The 1st March, 1889.

No. 109.—The services of the officers named below are placed at the disposal of the Chief Commissioner of Burma for employment as Seconds-in-Command or Assistant Commandants in the Military Police in Upper Burma :—

Lieutenant F. W. J. Caulfeild,—Bombay Staff Corps.
Lieutenant B. W. Morton,—12th Bengal Infantry.

ECCLESIASTICAL.

The 26th February, 1889.

No. 83.—The Reverend Charles Richard Thorold Winckley has been appointed a Junior Chaplain on the Bengal (Calcutta) Ecclesiastical Establishment to fill an existing vacancy.

A. P. MACDONNELL,
Secretary to the Government of India.

CHIEF COMMISSIONER OF BURMA.

NOTIFICATION.

Rangoon, the 12th February, 1889.

No. 69.—In exercise of the power conferred by Section 5 of the Scheduled Districts Act, XIV of 1874, the Chief Commissioner of Burma, with the previous sanction of the Governor-General in Council, extends Sections 223 to 228 of the Code of Civil Procedure to the whole of Upper Burma, except the town of Mandalay (in which they are already in force) and the Shan States.

By Order,
C. G. BAYNE,
Offg. Secy. to the Chief Commr.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATIONS.—FORESTS.

Calcutta, the 28th February, 1889.

No. 187 *F.*—Mr. W. H. Reynolds, Deputy Conservator of Forests, 2nd grade, Punjab, and Superintendent of Forest Surveys, is appointed to officiate in the 1st grade of Deputy Conservators during the absence on furlough of Captain C. W. Losack, Deputy Conservator, 1st grade, Central Provinces, or until further orders.

PATENTS.

The 27th February, 1889.

No. 352 *P.*—Specifications of the under-mentioned inventions have been filed, under the provisions of Act V of 1888, in the Office of the Secretary to the Government of India in the Revenue and Agricultural Department. Copies have been sent to the Governments of Fort St. George and Bombay, and the Chief Commissioner of Burma. A copy of every specification is opened to public inspection at all reasonable hours at the Office of the Secretary to the Government of India in the Revenue and Agricultural Department at the Presidency, upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying:—

No 2 of 1888.—Colin Dozey, of Calcutta, India, Engineer and Manager, Chitpore Hydraulic Pressing Company, Limited. No. 97, Cossipore Road, for automatic action for working the grid tables attached to "Watson's Patent Hydraulic Jute Press" into position by the utilization of waste hydraulic power.

No. 141 of 1888.—Theophilus Coad, Electrician, of Forest Gate, County of Essex, England, for improvements in Voltaic or Galvanic Batteries.

No. 3 of 1889.—James Mactear, of Victoria Mansions, in the City of Westminster, England, Chemical Expert, for an improved process of preparing or treating vegetable fibrous material for obtaining fibre therefrom.

No. 12 of 1889.—Alfred Nobel, Engineer, of 53 Avenue Malakoff, Paris, in the Republic of France, for improvements in the manufacture of explosives.

E. C. BUCK,
Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 25th February, 1889.

No. 316-*G.*—Colonel C. A. Baylay, Additional Political Agent of the 1st class, and Political Agent in Kotah, is granted special leave, for six months, under section 61, chapter V, of the Civil Leave Code, with effect from the 1st April, 1889, or the subsequent date on which he may avail himself of the leave.

The 27th February, 1889.

No. 325 *G.*—Lieutenant C. Archer, Officiating Political Assistant of the 2nd class, is posted, temporarily, as First Assistant to the Governor-General's Agent in Baluchistan, with effect from the date on which he assumed charge. Lieutenant Archer was employed as Assistant Political Agent at Thal-Chotiali, from the 17th January, 1889, to the date on which he was relieved by Major G. Gaisford.

Lieutenant C. H. Pritchard, Officiating Political Assistant of the 3rd class, was posted, temporarily, as Additional Assistant to the Governor-General's Agent in Baluchistan, with effect from the 22nd January, 1889, and is posted as Assistant to the Governor-General's Agent in Central India, with effect from the date of assuming charge.

No. 329-*G.*—The following promotion is made in the Central India Horse, with effect from the 21st December, 1888:—

Kote-Daffadar Natha Singh, to be Jemadar, *vice* Bhagwan Singh, deceased.

No. 334-*G.*—Surgeon H. Herbert, Officiating Medical Officer, 7th Regiment, Bombay Infantry, held medical charge of the Western Malwa Political Agency, from the 16th August, to the 9th October, 1888, in addition to his other duties, during the absence of Surgeon-Major R. Caldecott on the privilege leave granted to him by notifications of the Government of India, Nos. 1597-G. and 1983-G., dated the 20th of August and 22nd of October, 1888, respectively.

No. 925-*I.*—In exercise of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act, 1879, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to cancel Foreign Department notification, No. 330, dated 10th December, 1868, extending the provisions of Act XIV of 1868 to the Cantonments of Sipri, Nowgong, Mhow, and Neemuch, within the limits of the Central India Agency.

The 28th February, 1889.

No. 930-*I.*—In exercise of the powers conferred by section 8 of the Indian Christian Mar-

riage Act, XV of 1872, the Governor-General in Council is pleased to appoint the Christian Missionary in charge of the Mohurbhunj Settlement for the time being to be a Marriage Registrar in respect of the Mohurbhunj State.

H. M. DURAND,
Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Calcutta, the 28th February, 1889.

No. 1090.—Mr. E. Grant, Chief Superintendent, attached to the Paper Currency Office at Calcutta, is granted furlough for one year under section 132 of the Civil Leave Code, with effect from the date on which he may avail himself of it.

Mr. A. H. Anthony, Assistant Accountant General, North-Western Provinces and Oudh, is transferred to the Paper Currency Office at Calcutta.

Babu Rama Prosonno Ghosh, Superintendent in the Office of the Comptroller and Auditor General, is appointed to act as Chief Superintendent, class V, *vice* Mr. Grant.

The 1st March, 1889.

No. 1102.—Mr. O. T. Barrow, Deputy Accountant General, Bombay, is appointed to officiate as Accountant General, North-Western Provinces and Oudh, in consequence of the grant of furlough for eight months to Mr. A. C. Tupp, with effect from the 29th March, 1889.

Mr. J. C. E. Branson, Assistant Accountant General, Madras, is appointed to officiate as Deputy Accountant General, Bombay, *vice* Mr. O. T. Barrow.

Mr. A. P. Pennell, Bengal Civil Service, is appointed to officiate as an Enrolled Officer in class IV, and is posted to the Office of the Comptroller of India Treasuries from the date of joining.

E. J. SINKINSON,
Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 1st March, 1889.

APPOINTMENTS.

COMMISSARIAT DEPARTMENT.

No. 176.—Lieutenant G. H. Bretherton, Bengal S. C., Deputy-Assistant Commissary-General, on probation, is confirmed in that appointment, with effect from the 17th December, 1887.

HYDERABAD CONTINGENT.

No. 177.—*2nd Infantry*—

Lieutenant A. Andrew, Devonshire Regiment, a candidate for the Bengal Staff Corps, to be officiating Wing Officer, on probation, with effect from the 7th February, 1889.

No. 178.—*4th Infantry*—

Lieutenant J. S. Richards, Worcestershire Regiment, a candidate for the Bengal Staff Corps, to be officiating Wing Officer, on probation, with effect from the 4th February, 1889.

Lieutenant H. A. Lane, 3rd Dragoon Guards, a candidate for the Bengal Staff Corps, to be officiating Wing Officer, on probation, with effect from the 9th February, 1889.

No. 179.—*5th Infantry*—

Second Lieutenant C. C. Renton, Yorkshire Light Infantry, to be officiating Wing Officer, on probation, with effect from the 4th February, 1889.

MEDICAL DEPARTMENT.

No. 180—Surgeon-General W. A. Thomson, M.B., Medical Staff, appointed to the Bengal Presidency, having reported his arrival, to be Surgeon-General, Her Majesty's Forces Bengal, with effect from the 15th February, 1889, *vice* Surgeon-General C. D. Madden, whose tour of service has expired.

ORDNANCE DEPARTMENT.

No. 181.—Colonel P. FitzG. Gallwey, R.A., Deputy Director-General of Ordnance in India, is granted an extension of service in the Ordnance Department for two years, with effect from the 1st April, 1889.

QUARTERMASTER-GENERAL'S DEPARTMENT, INTELLIGENCE BRANCH.

No. 182.—Colonel R. G. Woodthorpe, C.B., R.E., to be Deputy Quartermaster-General, *vice* Colonel M. S. Bell, V.C., whose tenure of appointment has expired. Dated 15th February, 1889.

STAFF CORPS.

No. 183.—The undermentioned officers are admitted to the Bengal Staff Corps, with effect from the dates specified, subject to confirmation by the Secretary of State for India:—

Lieutenant Bertram Strachey, West Riding Regiment, officiating Wing Officer, 2nd Battalion, 2nd Gurkha Regiment,—7th August, 1887.

Lieutenant Colin Finch, Royal Sussex Regiment, Wing Officer, 1st Bengal Cavalry,—8th September, 1887.

Lieutenant Henry Joseph Thacker, Royal Warwickshire Regiment, Wing Officer, 8th Bengal Infantry,—23rd February, 1888.

No. 184.—Second Lieutenant Herbert Des Vœux, West Yorkshire Regiment, officiating Wing Officer, 1st Bengal Cavalry, is admitted to the Bengal Staff Corps from the 5th February, 1888, subject to confirmation by the Secretary of State for India.

Second Lieutenant Des Vœux will rank as Lieutenant in the Bengal Staff Corps, with effect from the 5th February, 1888, subject to Her Majesty's approval.

No. 185.—The undermentioned officers having completed eighteen months' probationary service, are admitted to the Bengal Staff Corps, with effect from the dates specified, subject to confirmation by the Secretary of State for India :—

Lieutenant Charles Francis Dobbie, Yorkshire Light Infantry, officiating Wing Officer, 4th Bengal Infantry,—16th August, 1887.

Lieutenant Philip Trevor Augustine Spence, Derbyshire Regiment, Wing Officer, 8th Bengal Infantry,—26th August, 1887.

FIELD OPERATIONS.

SIKKIM.

No. 186.—Captain J. Lamb, Bengal S.C., 22nd Bengal Infantry, to be Deputy Assistant Adjutant and Quartermaster-General, Sikkim Field Force, *vice* Captain E. A. Travers, resigned. Dated 15th February, 1889.

FURLOUGH AND LEAVE.

No. 187.—The undermentioned officers are granted furlough or leave out of India :—

Colonel H. W. Webster, Bengal S. C., 30th Bengal Infantry, (p.a.) for 1 2 days, under Article 709, Army Regulations, India, Vol. I, Part I. Pension service—32nd year commenced 27th November, 1888.

Colonel H. E. Ryves, Bengal S. C., 13th Bengal Lancers, (m. c.) for one year, under Articles 709 and 725, Army Regulations, India, Vol. I, Part I. Pension service—30th year commenced 30th August, 1888.

Lieutenant-Colonel B. J. Goldie, R.E., Executive Engineer, 1st grade, officiating Superintending Engineer, 3rd class, Military Works Department, (p. a) for 249 days, under rule IX of the regulations of 1868.

Captain J. C. F. Gordon, Bengal S C., 6th Bengal Cavalry, (p. a.) for five months, under Article 709, Army Regulations, India, Vol. I, Part I. Pension service—20th year commenced 10th November, 1888.

Lieutenant H. F. K. Waldron, Bengal S.C., 16th Bengal Cavalry, (p. a.) for one year, under Article 709, Army Regulations, India, Vol. I, Part I. Pension service—11th year commenced 1st May, 1888.

Lieutenant T. H. Bairnsfather, Bengal S.C., 29th Bengal Infantry, (p. a.) for one year, under Article 709, Army Regulations, India, Vol. I, Part I. Pension service—10th year commenced 13th August, 1888.

Surgeon-Major A. J. Willcocks, M.D., (p. a.) for 246 days, under rule IX of the regulations of 1868.

Sub-Conductor A. G. Sharples, Commissariat Department, (m. c.) for one year, under rule I of the regulations of 1875.

No. 188.—Lieutenant W. H. M. Stewart, Bengal S. C., 1st Punjab Cavalry, Punjab Frontier Force, is granted an extension of leave, (p. a.) from the 16th to the 23rd December, 1888, under Article 709, Army Regulations, India, Vol. I, Part I.

No. 189.—The undermentioned officers have been granted extensions of furlough or leave by the Secretary of State for India :—

Colonel F. W. Boileau, Bengal S. C., (m.c.) for six months.

Captain R. B. Adams, Bengal S. C., (m.c.) for six months.

Captain C. C. Chenevix-Trench, Bengal S. C., (m.c.) for six months.

Captain F. D. Welchman, Bengal S. C., (m.c.) for six months.

Captain W. H. Cazalet, Bengal S. C., (m.c.) for three months.

Lieutenant J. H. Young, Bengal S. C., (m.c.) for six months.

LONDON GAZETTE.

No. 190.—The following extracts are published for general information :—

"London Gazette" dated the 5th February, 1889, page 671.

War Office, Pall Mall,
5th February, 1889.

MEMORANDA.

* * * *

The undermentioned Lieutenant-Colonels to be Colonels :—

William Jackson Parker, Bengal Staff Corps. Dated 4th November, 1888.

James L. N. Willis, Bengal Staff Corps. Dated 13th November, 1888.

Henry John Nuthall, Bengal Staff Corps. Dated 19th November, 1888.

James William Smith Butler, Madras Staff Corps. Dated 20th November, 1888.

* * * *

INDIAN STAFF CORPS.

Major-General William Anthony Gib, C.B., Madras, has been transferred to the Unemployed Supernumerary List. Dated 9th January, 1889.

Colonel William Osborn, Madras, to be Major-General. Dated 9th January, 1889.

The undermentioned Colonels to be Major-Generals on the Unemployed Supernumerary List. Dated 9th January, 1889 :—

George Wheeler, Bengal.

Charles Cherry Minchin, Madras.

Lionel Chase Barton, Bombay.

David Shaw, Madras.

Rowland Farrer, Madras.

Robert Stevenson Moseley, Bengal.

Alfred Worsley Montagu, Bengal.

Alexander Callander, Bengal.

Douglas Standen, Madras.

Albert Henry Bamfield, Bengal.

William Henry Greenwell Palmer, Madras.

William Hands, Madras.

Boyce William Dunlop Morton, Bengal

INDIAN LOCAL SERVICE.

Major-General James Blair, V.C., Bombay Cavalry, to be Lieutenant-General. Dated 9th January, 1889.

MILITARY ACCOUNTS DEPARTMENT.

No. 191.—With the sanction of the Secretary of State for India, the Governor-General in Council is pleased to notify that the Military Pay Offices at Calcutta, Madras, Allahabad and Rawal Pindi will be closed after the usual payments have been made for the month of March, 1889.

2. Disbursements hitherto made by these offices will, commencing with the month of April, be made by Treasury Officers, on warrants to be issued to them by the Examiners of Military Accounts.

PENSIONS.

No. 192.—Conductor John Cooke, of the Ordnance Department, Bengal, is transferred to the pension establishment.

PROMOTIONS.

No. 193.—Under the provisions of the Royal Warrant of the 10th November, 1881, the name of Colonel A. G. F. Hogg, C.B., Bombay S.C., is placed on the list of Major-Generals on the Indian Gradation List, in consequence of the promotion of Major-General J. Blair, V.C., Bombay Cavalry, to the rank of Lieutenant-General, with effect from the 9th January, 1889.

No. 194.—The following promotion is made, subject to Her Majesty's approval:—

To be Colonel in the Army.

Lieutenant-Colonel John Hibbert, Bombay General List Infantry,—27th February, 1889.

MEDICAL DEPARTMENT.

No. 195.—Under instructions from the Secretary of State for India, the promotion of Surgeon C. H. Beatson to the rank of Surgeon-Major, notified in G. G. O. No. 877 of 1888, is cancelled.

MISCELLANEOUS LIST.

No. 196.—Honorary Lieutenant and Assistant Commissary George Acres, to be Deputy Commissary, *supernumerary*.

NATIVE ARMY.

No. 197.—*23rd Bengal Infantry*—

Jemadar Náráyan Singh to be Subadar, and Havildar Teja Singh to be Jemadar, *vice* Subadar-Major Dewa Singh, deceased, with effect from the 4th December, 1888.

No. 198.—*29th Bengal Infantry*—

Jemadar Khushál Singh, Burma Police, to be Subadar, and to remain seconded, *vice* Náráyan Singh, invalided;

Jemadar Mitt Singh to be Subadar, and Havildar Sher Singh to be Jemadar, *vice* Khushál Singh, seconded;—

With effect from the 1st June, 1888.

(This cancels G. G. O. No. 689 of 1888.)

RETIREMENTS.

No. 199.—Colonel Alfred Frederick Pollock Harcourt, Bengal S. C., has been permitted to retire from the service, with effect from the 8th March, 1889, subject to Her Majesty's approval.

REWARDS.

GOOD CONDUCT MEDALS.

No. 200.—The undermentioned non-commissioned officers and men have been granted medals, with annuities and gratuities, for meritorious service and good conduct, under the provisions of clause 115, India Army Circulars of 1888:—

Medals inscribed "For Meritorious Service" with annuity.

No. 1177.—Troop Havildar-Major Tipu Khan, 1st Madras Lancers.

No. 1090.—Regimental Havildar-Major Abdur Rahman, 2nd Madras Lancers.

No. 117.—Regimental Havildar-Major Musa Khan, 3rd Madras Cavalry.

No. 1042.—Regimental Havildar-Major Amogee Row, 4th Madras Cavalry.

No. 2099.—Color-Havildar Veerasamy, Madras Sappers and Miners.

No. 196.—Color-Havildar Venketsamy, 1st Madras Infantry.

No. 192.—Havildar Trevangadum, 2nd Madras Infantry.

No. 532.—Havildar Shaikh Husain, 3rd Madras Infantry.

No. 760.—Havildar Yakub Khan, 4th Madras Infantry.

No. 2756.—Havildar Shaikh Ibrahim, 5th Madras Infantry.

No. 1500.—Havildar Muniprasad, 6th Madras Infantry.

No. 216.—Havildar Venketsamy, 7th Madras Infantry.

No. 466.—Color-Havildar Muhammad Kasim, 8th Madras Infantry.

No. 873.—Havildar Veeraragooloo, 9th Madras Infantry.

No. 2137.—Havildar Abdul Ghafur, 10th Madras Infantry.

No. 131.—Havildar Nur Badrud-din Beg, 11th Madras Infantry.

No. 2378.—Havildar Sulaiman Khan, 12th Madras Infantry.

No. 531.—Havildar Arokeum, 13th Madras Infantry.

No. 2833.—Color-Havildar Barthasarthee, 14th Madras Infantry.

No. 543.—Havildar Aminuddin, 15th Madras Infantry.

No. 639.—Havildar Ramanah, 16th Madras Infantry.

No. 1779.—Havildar Shaikh Abdullah, 17th Madras Infantry.

No. 2070.—Havildar Moodoo Kistna, 19th Madras Infantry.

No. 478.—Color-Havildar Permaul, 20th Madras Infantry.

No. 343.—Color-Havildar Sayyid Ali, 21st Madras Infantry.

No. 40.—Color-Havildar Puddeah, 22nd Madras Infantry.

No. 421.—Color-Havildar Manual, 23rd Madras Infantry.

No. 82.—Havildar Ibrahim Khan, 24th Madras Infantry.

No. 500.—Havildar Muhammad Hayat, 25th Madras Infantry.

No. 134.—Color-Havildar Casavaroyloo, 26th Madras Infantry.

No. 205.—Havildar Yakub Khan, 27th Madras Infantry.

No. 494.—Havildar Shaikh Imam, 28th Madras Infantry.

No. 294.—Havildar-Major Armoogum, 29th Madras Infantry.

No. 45.—Color-Havildar Sayyid Ahmad, 30th Madras Infantry.

No. 27.—Bugle-Major Joseph Mannas, 31st Madras Infantry.

No. 34.—Havildar Rungiah, 32nd Madras Infantry.

No. 2538.—Havildar-Major Shaikh Hamid, 33rd Madras Infantry.

Medals inscribed "For Long Service and Good Conduct," with gratuity.

No. 1163.—Private Sayyid Husain, 1st Madras Lancers.

No. 1472.—Private Omajee Row, 1st Madras Lancers.

No. 1092.—Private Muhammad Faizullah, 2nd Madras Lancers.

No. 1093.—Private Ahmad Khan, 2nd Madras Lancers.

No. 47.—Private Husain Ahmad, 3rd Madras Cavalry.

No. 66.—Private Shaikh Mastan, 3rd Madras Cavalry.

No. 1004.—Private Yusuf Sharif, 4th Madras Cavalry.

No. 1244.—Private Muhammad Imam, 4th Madras Cavalry.

No. 2095.—Sapper Chowriapen, Madras Sappers and Miners.

No. 2988.—Naick Chawrimootoo, Madras Sappers and Miners.

No. 129.—Private Shaikh Haidar, 1st Madras Infantry.

No. 149.—Private Bungaroo, 1st Madras Infantry.

No. 9.—Drummer Charles Scervell, 2nd Madras Infantry.

No. 170.—Private Muhammad Kasim, 2nd Madras Infantry.

No. 474.—Private Mir Hayat, 3rd Madras Infantry.

No. 440.—Private Ramasawmy, 3rd Madras Infantry.

No. 478.—Private Lachhmiya, 4th Madras Infantry.

No. 1589.—Private Mohan Sing, 4th Madras Infantry.

No. 2044.—Private Veerasawmy, 5th Madras Infantry.

No. 2144.—Private Sayyid Muhíyud-din, 5th Madras Infantry.

No. 1548.—Private Gooriah, 6th Madras Infantry.

No. 1361.—Private Erranah, 6th Madras Infantry.

No. 191.—Private Shaikh Husain, 7th Madras Infantry.

No. 370.—Private Abdul Karim, 7th Madras Infantry.

No. 277.—Private Juggamikooloo, 8th Madras Infantry.

No. 283.—Private Chelliah, 8th Madras Infantry.

No. 455.—Private Shaikh Mastan, 9th Madras Infantry.

No. 473.—Private Runganvykooloo, 9th Madras Infantry.

No. 1807.—Private Frederick Clamp, 10th Madras Infantry.

No. 2351.—Private Shaikh Buddhan, 10th Madras Infantry.

No. 109.—Private Ramanah, 11th Madras Infantry.

No. 115.—Private Shaikh Dáúd, 11th Madras Infantry.

No. 1975.—Private Muhammad Umar, 12th Madras Infantry.

No. 2035.—Private Ramiah, 12th Madras Infantry.

No. 369.—Private Sayyid Buddhan, 13th Madras Infantry.

No. 410.—Private Affanah, 13th Madras Infantry.

No. 2564.—Private Bhairuji, 14th Madras Infantry.

No. 2724.—Private Daniel, 14th Madras Infantry.

No. 255.—Private Nundiah, 15th Madras Infantry.

No. 395.—Private Ibrahim Khan, 15th Madras Infantry.

No. 406.—Private Shaikh Sulaiman, 16th Madras Infantry.

No. 409.—Private Bahadur Khan, 16th Madras Infantry.

No. 1791.—Private Detchamoortee, 17th Madras Infantry,

No. 1856.—Private Shaikh Nathar, 17th Madras Infantry.

No. 2116.—Private Sayyid Makhdúm, 19th Madras Infantry.

No. 2633.—Private Muhammad Shafi, 19th Madras Infantry,

No. 287.—Private Abdul Jabbár, 20th Madras Infantry.

No. 519.—Private Chelmiah, 20th Madras Infantry.

No. 266.—Private Mootoosawmy, 21st Madras Infantry,

No. 304.—Private Affoodoo, 21st Madras Infantry.

No. 9.—Private Shaikh Farid, 22nd Madras Infantry.

No. 69.—Private Abdul Ghafúr, 22nd Madras Infantry.

No. 411.—Private Affiah, 23rd Madras Infantry.

No. 665.—Private Affolnursiah, 23rd Madras Infantry.

No. 46.—Private Sayyid Mustafa, 24th Madras Infantry.

No. 52.—Private Muhammad Khan, 24th Madras Infantry.

No. 187.—Private Manuel, 25th Madras Infantry.

No. 190.—Private Rungiah, 25th Madras Infantry.

No. 173.—Private Mootoocurpen, 26th Madras Infantry.

No. 185.—Private Narrainsawmy, 26th Madras Infantry.

No. 162.—Private Alif Khan, 27th Madras Infantry.

No. 174.—Private Affaroo, 27th Madras Infantry.

No. 474.—Private Rungiah, 28th Madras Infantry.

No. 488.—Private Annamuntoo, 28th Madras Infantry.

No. 57.—Private Nursimloo, 29th Madras Infantry.

No. 88.—Private Muhammad Sahib, 29th Madras Infantry.

No. 10.—Private Shaikh Ismail, 30th Madras Infantry.

No. 11.—Private Musician Thomas DeCruze, 30th Madras Infantry.

No. 305.—Private Shaikh Dáúd, 31st Madras Infantry.

No. 313.—Private Atchiah, 31st Madras Infantry.

No. 35.—Private Ibrahim Khan, 32nd Madras Infantry.

No. 37.—Private Seeranah, 32nd Madras Infantry.

No. 1884.—Private Kundasamy, 33rd Madras Infantry.

No. 2024.—Private Mooneesawmy, 33rd Madras Infantry.

Medals inscribed "For Long Service and Good Conduct," without gratuity.

No. 1136.—Private Lachhmiya, 4th Madras Infantry.

No. 2038.—Private Kadir Beg, 14th Madras Infantry.

No. 1771.—Private Affannah, 17th Madras Infantry.

No. 371.—Private Affiah, 23rd Madras Infantry.

No. 132.—Private Shaikh Baban, 26th Madras Infantry.

No. 164.—Private Bootchiah, 27th Madras Infantry.

No. 144.—Havildar Soobanodree, 29th Madras Infantry.

No. 14.—Private Shaikh Dada, 30th Madras Infantry.

No. 1857.—Private Jabher Sing, 33rd Madras Infantry.

ORDER OF MERIT.

No. 201.—In continuation of G. G. O. No. 1039 of 1888, it is notified that Sepoy Mahtáb Singh, A Co., 4th Punjab Infantry, having been subsequently promoted to the rank of Naick from a date anterior to the act of valour as an additional reward for such act, will be held to have been admitted to the Order of Merit in the rank of Naick.

VOLUNTEER CORPS.

No. 202.—His Excellency the Governor-General in Council is pleased to sanction the formation of a corps of reserve volunteers at Lucknow to be designated the "Lucknow Volunteer Reserve Corps."

APPOINTMENTS.

No. 203.—*Behar Light Horse*—

Mr. James Austin Bourdillon to be Captain, *vice* Hodding, resigned, with effect from 12th January, 1889.

No. 204.—*Dehra Dun Mounted Rifles*—

Mr. Arthur Smythies to be Second Lieutenant, *vice* Fisher, become supernumerary. Dated 1st January, 1889

No. 205.—*East Indian Railway Volunteer Rifle Corps*—

Color Sergeant James Cumming to be Second Lieutenant, *vice* Anderson, resigned.

Sergeant Alexander Jenkins to be Second Lieutenant, *vice* Leake, resigned.

Sergeant Walter Arthur Fairweather to be Second Lieutenant, *vice* Stokes, resigned.

Mr. Harold Collet to be Second Lieutenant, *vice* Somerville, deceased.

Mr. Edward Fraser to be Second Lieutenant, *vice* Hornett, resigned.

No. 206.—*Northern Bengal Volunteer Rifle Corps*—

Color Sergeant-Major John Grant to be Captain, *vice* Stewart, deceased.

No. 207.—*Lucknow Volunteer Reserve Corps*—

Colonel George Elphinstone Erskine, Bombay Cavalry, to be Commandant.

Messrs. Alexander Mac Bean and William Arthur Nelson Langdon to be Captains.

Messrs. Charles Walter Edwards and Norcot Hastings Yules Warren to be Lieutenants.

Messrs. John Carrington and Leslie De Gruyther to be Second Lieutenants.

RESIGNATIONS.

No. 208.—*1st Punjab Volunteer Rifle Corps*—

Lieutenant H. P. Robinson resigns his commission.

MILITARY WORKS DEPARTMENT.

No. 209.—Lieutenant W. R. Morton, R.E., Assistant Engineer, 1st grade, is promoted to Executive Engineer, 4th grade, temporary, with effect from the 2nd October, 1888, on which date he took charge of the Special Defence Works Division, Rangoon.

MARINE DEPARTMENT.

FURLOUGH AND LEAVE.

No. 9.—Mr. H. Elcock, Chief Engineer, Indian Marine, has been granted by the Secretary of State for India an extension of furlough, (p. a.) for six months.

E. H. H. COLLEN,
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 1st March, 1889.

Under Clause 25 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that report of the death of the undermentioned Commissioned Officer, on the date specified, was received in the Military Department between the 23rd February and the 1st March, 1889:—

Corps.	Rank and Name.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
Royal Artillery . .	Lieutenant H. M. Birley .	19th Feb., 1889	Meerut.	—	

Statement of Deposits on account of Estates between the 2nd February and the 1st March, 1889.

On whose account.	Rank.	Corps.	Date of Decease.	Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
					R a. p.		
Thomas Charge Wray.*	Colonel .	2nd Battalion, The Royal Irish Regiment.	22nd July, 1888.	Intestate .	1,497 0 2	...	30th April, 1889.

* Next-of-kin—
Children—
Mrs Annie Fawcett Charge Christie.
Margaret Emma Charge Wray.
Octavius John Charge Wray.
Mary Marion Charge Wray.
Eleanor Charge Wray.
Address—Care of J. B. Dyne, Esq.,
The Grove, Highgate, London, England.

E. H. H. COLLEN,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 22nd February, 1889.

No. 62.—The Governor-General in Council is pleased to order the following promotions and reversions to and in the classes of Chief and Superintending Engineers, with effect from the dates specified :—

NAMES.	From	To	With effect from	Nature of promotion.
Martin, E. J. .	Superintending Engineer, 1st class.	Chief Engineer, 3rd class	2nd June, 1888 .	Permanent.
Glass, J. G. H. .	Executive Engineer, 1st grade.	Superintending Engineer, 3rd class	10th August, 1888 .	Special.
Brockman, W. D. .	Superintending Engineer, 1st class, *temporary rank.*	Superintending Engineer, 2nd class.	13th October, 1888.	
Ramsay, J. . .	Superintending Engineer, 2nd class, *temporary rank.*	Superintending Engineer, 3rd class, sub. *pro tem.*	13th October, 1888.	
Ramsay, J. . .	Superintending Engineer, 3rd class, sub. *pro tem*	Superintending Engineer, 2nd class.	6th November, 1888	Temporary.
Ramsay, J. . .	Superintending Engineer, 2nd class, *temporary rank.*	Superintending Engineer, 3rd class, sub. *pro tem.*	12th November, 1888.	
White, H. F. .	Superintending Engineer, 2nd class, sub. *pro tem*	Superintending Engineer, 2nd class.	16th November, 1888	Permanent.
LaTouche, H. C. D.	Superintending Engineer, 3rd class.	Superintending Engineer, 2nd class.	16th November, 1888	Sub. *pro tem.*
Lovett, Colonel B., C.S.I., R.E.	Superintending Engineer, 1st class, *temporary rank.*	Superintending Engineer, 2nd class.	1st December, 1888.	
Nicholson, Lieut.-Colonel W. G., R.E.	Superintending Engineer, 2nd class, *temporary rank.*	Superintending Engineer, 3rd class.	1st December, 1888.	
Wickes, T. H. .	Chief Engineer, 3rd class, *temporary rank.*	Superintending Engineer, 2nd class.	5th December, 1888.	
Greenstreet, Major W. L., R.E. Hildebrand, Major G., R.E.	Superintending Engineer, 2nd class, *temporary rank.*	Superintending Engineer, 3rd class.	5th December, 1888.	
O'Callaghan, F. L., C.S.I., C.I.E.	Chief Engineer, 3rd class, *temporary rank.*	Superintending Engineer, 1st class.	18th December, 1888.	

The 26th February, 1889.

No. 63.—Mr. D. Oniell, Honorary Assistant Engineer, State Railways, is transferred from the Establishment under the Government of Bombay to that under the Director-General of Railways.

No. 64.—Mr. E. L. Hunt, Executive Engineer, 1st grade, State Railways, has been granted by Her Majesty's Secretary of State special leave under the terms of Public Works Department Resolution, No. 1940—41 G., of 3rd October, 1887, for a period of one year, in continuation of the furlough for one year and seven months granted him by the Government of the North-Western Provinces and Oudh in 1887.

The 28th February, 1889.

No. 66.—Mr. F. W. Eicke, Deputy Examiner of Accounts, attached to the Office of the Examiner of Public Works Accounts, North-Western Provinces and Oudh, is granted furlough for eight months, under section 132 of the Civil Leave Code.

No. 67.—Mr. W. E. Knight, Apprentice Engineer, Assam, is promoted to Assistant Engineer, 3rd grade.

No. 68.—Lieutenant-Colonel H. W. Clarke, R.E., Executive Engineer, 1st grade, State Railways, and Officiating Deputy Consulting Engineer to the Government of India for Railways, Calcutta, is confirmed in that appointment.

The 1st March, 1889.

No. 69.—Sir, G. L. Molesworth, K.C.I.E., Consulting Engineer to the Government of India for State Railways, is permitted to retire from the service from the 5th March, 1889.

No. 70.—CORRIGENDUM.—In Public Works Department Notification No. 24, dated the 25th January, 1889, for the word "permitted" in the fifth line read "directed."

No. 71.—Mr. D. F. Hogarth, Executive Engineer, 1st grade, State Railways, is transferred from the Establishment under the Chief Commissioner, Burma, to that under the Director-General of Railways.

TELEGRAPH.

The 28th February, 1889.

No. 65.—Mr. R. Boteler, Superintendent, class IV, 3rd grade, Indian Telegraph Department, retired from the service with effect from the forenoon of the 19th February, 1889.

R. C. B. PEMBERTON, *Colonel, R.E.*,
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 2, 1889.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 13th October, 1888.

From the 17th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 10th November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

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By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,

Publisher, Gazette of India.

HIGH COURT—ORIGINAL SIDE.

NOTIFICATION.

Calcutta, the 26th February, 1889.

The Honourable the Chief Justice of the High Court of Judicature at Fort William in Bengal has appointed Arthur Charles Mead, Esq., of No. 6, Arundell Street, Piccadally Circus, London, England, Solicitor, a Commssioner, within all parts of England, for the purpose of taking, under the law in force in British India, the acknowledgments of married women of deeds to be executed by them in respect of property in British India.

By Order,

R. BELCHAMBERS,

Registrar.

No. 1932.—*Account of Revenue and Expenditure of the Government of India for the first*

N.B.—Amounts are converted into rupee pounds, (Rx.) at

	REVENUE.	Estimates, 1888-89.	April 1887 to October 1887.	April 1888 to October 1888.	COMPARISON OF TWO YEARS. Increase.	Decrease.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
I	Land Revenue*	23,680,800	8,834,600	8,863,300	28,700	...
II	Opium	8,453,900	5,050,500	4,962,700	...	187,800
III	Salt	8,122,500	3,785,400	4,359,600	574,200	...
IV	Stamps	3,854,400	2,182,100	2,261,200	79,100	...
V	Excise	4,609,500	2,587,400	2,701,700	114,300	...
VI	Provincial Rates	3,013,300	1,307,800	1,293,000	...	14,800
VII	Customs	1,369,100	650,700	679,100	28,400	...
VIII	Assessed Taxes	1,451,800	909,200	997,500	88,300	...
IX	Forest	1,171,600	474,900	599,100	124,200	...
X	Registration	307,900	185,700	201,800	16,100	...
XI	Tributes from Native States	767,900	228,400	258,700	30,300	...
XII	Interest	642,100	395,200	382,700	...	12,500
XIII	Post Office	1,242,100	695,100	742,600	47,500	...
XIV	Telegraph	689,900	406,800	366,700	...	40,100
XV	Mint	189,900	76,400	93,600	17,200	...
XVI	Law and Justice — Courts of Law	304,600	185,700	195,400	9,700	...
	Law and Justice — Jails	258,100	114,400	123,300	8,900	...
XVII	Police	321,800	181,200	191,700	10,500	...
XVIII	Marine	188,300	94,200	98,600	4,400	...
XIX	Education	201,400	118,900	111,600	...	7,300
XX	Medical	58,400	26,800	25,600	...	1,200
XXI	Scientific and other Minor Departments	86,400	36,700	53,200	16,500	...
XXII	Receipts in aid of Superannuation, &c.	242,800	110,900	112,800	1,900	...
XXIII	Stationery and Printing	60,100	39,000	34,400	...	4,600
XXIV	Exchange	415,000	...	...	...	...
XXV	Miscellaneous	305,500	158,200	141,000	...	17,200
		62,009,100	28,836,200	29,850,900	1,014,700	...
XXVI	State Railways (Gross Earnings)	11,740,600	5,729,700	6,381,700	652,000	...
XXVII	Guaranteed Companies (Net Traffic Receipts)	3,405,000	2,419,100	2,463,000	43,900	...
XXVIII	Subsidized Companies (Repayment of Advances of Interest)	38,800	37,400	19,800	...	17,600
XXIX	Irrigation Major Works: Direct Receipts	1,014,100	449,500	505,500	56,000	...
XXX	Irrigation Minor Works and Navigation	154,300	78,100	83,300	5,200	...
XXXI	Military Works	36,000	19,000	22,800	3,800	...
XXXII	Civil Works	480,300	243,200	255,700	12,500	...
XXXIII	Army: Effective	822,700	525,400	504,100	...	21,300
	" Non-effective	52,300	24,700	25,400	700	...
		79,753,200	38,362,300	40,112,200	1,749,900	...
	England, including Army, Public Works, &c.	181,200	137,200	171,600	34,400	...
	Exchange added to Revenue	76,100	57,300	81,700	24,400	...
	GRAND TOTAL	80,010,500	38,556,800	40,365,500	1,808,700	...

* Includes Land Revenue due to Irrigation which cannot be separated in the Monthly Accounts.

THE TREASURY,
Calcutta, the 1st March 1889.

seven months of the year 1888-89, as compared with the corresponding period of 1887-88.

R10 to the pound, omitting all amounts below hundreds of pounds.

	EXPENDITURE.	Estimates, 1888-89.	April 1887 to Oct. 1887.	April 1888 to Oct. 1888.	COMPARISON OF TWO YEARS. Increase.	Decrease.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	Refunds and Drawbacks	195,100	123,800	138,600	14,800	...
2	Assignments and Compensations	1,494,000	554,100	565,000	10,900	...
3	Land Revenue	3,682,800	1,888,100	1,908,700	20,600	...
4	Opium (including Cost of Production)	2,553,800	2,144,300	2,372,600	228,300	...
5	Salt (do. do.)	459,800	267,900	262,000	...	5,900
6	Stamps	83,500	49,300	48,800	...	500
7	Excise	127,600	56,800	61,200	4,400	...
8	Provincial Rates	57,600	32,600	32,200	...	400
9	Customs	138,500	77,800	77,500	...	300
10	Assessed Taxes	27,300	17,600	14,900	...	2,700
11	Forest	767,600	351,800	341,100	...	10,700
12	Registration	187,500	112,600	115,600	3,000	...
13	Interest on Ordinary Debt*	4,145,200	2,165,400	2,498,300	332,900	...
14	Do. on other Obligations	432,300	58,300	60,400	2,100	...
15	Post Office	1,223,200	700,300	700,500	200	...
16	Telegraph	549,800	325,400	307,100	...	18,300
17	Mint	81,200	52,100	52,400	300	...
18	General Administration	1,387,200	779,000	775,000	...	4,000
19	Law and Justice { Courts of Law	2,711,400	1,516,800	1,552,400	35,600	...
	Law and Justice { Jails	800,200	422,200	472,500	50,300	...
20	Police	3,776,200	1,997,600	2,107,700	110,100	...
21	Marine (including River Navigation)	485,600	250,200	219,200	...	31,000
22	Education	1,329,400	653,500	675,600	22,100	...
23	Ecclesiastical	166,600	91,400	89,400	...	2,000
24	Medical	780,200	414,400	429,000	14,600	...
25	Political	675,800	308,100	374,900	66,800	...
26	Scientific and other Minor Departments	417,700	263,900	273,100	9,200	...
27	Territorial and Political Pensions	552,600	357,600	296,800	...	60,800
28	Civil Furlough and Absentee Allowances	3,100	1,800	600	...	1,200
29	Superannuation Allowances and Pensions	731,700	407,000	430,700	22,800	...
30	Stationery and Printing	448,900	243,300	249,600	6,300	...
31	Exchange	...	...	...	...	...
32	Miscellaneous	296,200	160,400	201,200	40,800	...
33	Famine Relief	500	500	1,800	1,300	...
34	Construction of Protective Railways	...	...	...	...	...
35	Do. do. Irrigation Works	72,700	41,600	39,300	...	2,300
36	Reduction of Debt	...	...	...	...	...
		30,833,800	16,888,400	17,745,700	857,300	...
37	Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	43,800	66,200	6,600	...	59,600
38	State Railways: (Working Expenses)	5,982,200	3,050,200	3,406,200	356,000	...
	Interest on Capital deposited by Companies	400	...	...	...	...
39	Guaranteed Companies: (Surplus Profits, Land and Supervision)	527,500	617,400	482,700	...	134,700
	Interest	8,500	20,100	7,300	...	12,800
40	Subsidized Companies: Land, &c.	32,200	31,400	21,600	...	9,800
41	Miscellaneous Railway Expenditure	68,300	34,700	29,300	...	5,400
42	Irrigation Major Works: Working Expenses	670,800	355,400	392,000	36,600	...
43	Irrigation Minor Works and Navigation	850,200	406,800	386,500	...	20,300
44	Military Works	1,155,300	709,100	455,900	...	253,200
45	Civil Works	4,291,000	1,907,100	1,793,200	...	113,900
46	Army: Effective	13,752,300	8,054,100	7,762,600	...	291,500
	Non-effective	877,700	525,400	553,200	27,800	...
47	Special Defence Works	500,000	174,100	211,600	37,500	...
		59,594,000	32,840,400	33,254,400	414,000	...
	England, including Army, Public Works, Guaranteed Interest, &c.	15,200,900	9,771,900	9,183,100	...	588,800
	Exchange charged as Expenditure	6,388,200	4,079,900	4,374,600	294,700	...
		81,192,100	46,692,200	46,812,100	119,900	...
	Expenditure not charged to Revenue—					
	Capital Outlay on Railways and Irrigation Works—					
	In India—					
48	State Railways	2,062,800	—172,900	918,900	1,091,800	...
49	Irrigation Works	600,000	289,600	216,200	...	73,400
	In England—					
48	State Railways	973,000	580,400	504,300	...	76,100
49	Irrigation Works	...	4,400	2,500	...	1,900
50	Capital charge involved in Redemption of Liabilities	...	...	...	...	...
	Exchange on Expenditure not charged to Revenue	408,700	244,200	241,400	...	2,800
		4,044,500	945,700	1,883,300	937,600	...
	GRAND TOTAL	85,236,600	47,637,900	48,695,400	1,057,500	...

* Includes Interest on Debt incurred for Productive Public Works, which cannot be separated in the Monthly Accounts.

E. W. KELLNER,
Deputy Comptroller General.

E. GAY,
Comptroller General.

Statement of the Affairs of the Bank of Bengal for the week ending 26th February, 1889.

LIABILITIES.	R	a.	p.	R	a.	p.
Capital paid-up				2,00,00,000	0	0
Reserve Fund				54,49,628	15	0
Public Deposits at Head Office	79,04,578	14	7	1,59,55,789	11	7
Public Deposits at Branches	80,51,210	13	0			
Other Deposits at Head Office and Branches				3,01,90,264	0	9
Bank Post Bills, &c.				3,63,643	15	9
Sundries				7,78,232	6	8
RUPEES				7,27,37,559	1	9

ASSETS.	R	a.	p.	R	a.	p.
Government Securities				6,58,249	8	0
Other authorised Investments				64,38,154	0	0
Loans on Government and other authorised Securities				1,67,34,895	15	0
Accounts of Credit on Government and other authorised Securities				82,13,712	10	7
Bills discounted and purchased				2,20,33,685	5	4
Balances with other Banks				9,55,796	3	6
Bullion				4,250	7	3
Dead Stock				11,13,102	1	7
Stamps				13,227	9	0
Sundries				1,17,711	6	7
				5,62,82,785	2	10
Cash and Currency Notes at Head Office	65,14,505	12	11	1,64,54,773	14	11
Cash and Currency Notes at Branches	99,40,268	2	0			
RUPEES				7,27,37,559	1	9

By Order of the Directors,

BANK OF BENGAL,
Calcutta, the 28th February, 1889.

R. L. BISS,
Chief Accountant.

W. D. CRUICKSHANK,
Secretary & Treasurer.

Rate for Demand Loans 12 per cent.
Percentage 34·7.

SURVEY OF INDIA.

NOTIFICATIONS.

Calcutta, the 26th February, 1889.

No. 719.—Major St. George C. Gore, R.E., Officiating Deputy Superintendent, 3rd grade, is granted privilege leave for one month, under Sections 71 to 74, Chapter V, of the Civil Leave Code, with effect from 1st March, 1889, or the subsequent date that he may avail himself thereof.

The 1st March, 1889.

No. 720.—Colonel W. Barron, S.C., Officiating Deputy Superintendent, 1st grade, having made over charge of his duties on the afternoon of the 19th February, 1889, preparatory to availing himself of the furlough granted by Military Department Notification No. 134, dated 15th February, 1889, the following temporary promotions are made with effect from the same date :—

Colonel H. C. B. Tanner, Bo. S. C., Deputy Superintendent, 2nd grade, to officiate as Deputy Superintendent, 1st grade.

Major J. R. McCullagh, R.E., Deputy Superintendent, 3rd grade, to officiate as Deputy Superintendent, 2nd grade.

Major J. R. Hobday S. C., Deputy Superintendent, 4th grade, to officiate as Deputy Superintendent, 3rd grade.

Mr. J. Eccles, Assistant Superintendent, 1st grade, to officiate as Deputy Superintendent, 4th grade.

No. 721.—Captain R. A. Wahab, R.E., Deputy Superintendent, 4th grade, having made over charge of his duties in this Department on the afternoon of the 22d February, 1889, prior to his proceeding to England on military duty, the following temporary promotion is made with effect from the same date :—

Lieutenant J. M. Fleming, S. C., Assistant Superintendent, 1st grade, to officiate as Deputy Superintendent, 4th grade.

No. 722.—Mr W. H. Cole, Deputy Superintendent, 3rd grade, having reported his return to duty from furlough on the forenoon of the 23rd February, 1889, is appointed to officiate as Deputy Superintendent, 2nd grade, and the following reversions will take effect from the same date :—

Major J R. McCullagh, R.E., Officiating Deputy Superintendent, 2nd grade, to revert to his substantive appointment of Deputy Superintendent, 3rd grade.

Major J. R. Hobday, S.C., Officiating Deputy Superintendent, 3rd grade, to revert to his substantive appointment of Deputy Superintendent, 4th grade.

Lieutenant J. M. Fleming, S.C., Officiating Deputy Superintendent, 4th grade, to revert to his substantive appointment of Assistant Superintendent, 1st grade.

No. 723.—Lieutenant G. B. Hodgson, S.C., Officiating Deputy Superintendent, 4th grade, having made over charge of his duties on the afternoon of the 28th February, 1889, preparatory to availing himself of the furlough granted by Revenue and Agricultural Department Notification No. 75—16-7 S., dated 21st February, 1889, the following temporary promotion is made with effect from the same date :—

Lieutenant J. M. Fleming, S.C., Assistant Superintendent, 1st grade, to officiate as Deputy Superintendent, 4th grade.

H. R. THUILLIER, *Colonel, R.E.,*
Surveyor General of India.

SURGEON-GENERAL WITH THE GOVERNMENT OF INDIA.

NOTIFICATION.

Simla, the 7th February, 1889.

No. 3.—First grade Assistant Apothecary Roger Thomson Darwin has been granted three months privilege leave, with effect from the 1st January, 1889.

A. BARCLAY, M.B.,
for *Surgeon-General with the Govt. of India.*

CHIEF COMMISSIONER OF AJMERE-MERWARA.

NOTIFICATION.

Abu, the 22nd February, 1889.

No. 177—329.—With reference to this Office Notification, No. 73 C., dated the 12th of December, 1888, Rae Bishen Sarup, who was on deputation in Shahpura from the forenoon of the 14th December, 1888, returned and resumed charge of the Office of Deputy Magistrate, Kekri, from Munshi Allanur Khan, on the afternoon of the 11th February, 1889.

By Order,
E. A. FRASER, *Major,*
First Asst. to the Govr.-Genl.'s Agent, Rajputana, & Chief Commr., Ajmere-Merwara.

Statement of Silver Balance in the Calcutta Mint for the week ending 27th February, 1889.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 20th February, 1889 .	6,50,841	
Value of Government silver in the Mint on the same date . .	25,32,293	
		31,83,134
ADD—		
Silver received by the Mint during the week on account of the Currency Department	1,59,295	
Ditto ditto Government	1,64,494	
		3,23,789
		35,06,923
DEDUCT—		
New coin paid to Reserve Treasury during the week .	2,67,000	
Petty items issued for miscellaneous purposes . . .	...	
		2,67,000
Balance on the evening of the 27th February, 1889 . .		32,39,923
The Balance comprises—		
Silver held on account of the Currency Department .	7,19,394	
Ditto ditto Government	25,20,529	
		32,39,923
There is in addition awaiting assay—		
Bullion belonging to Private Individuals . . .	...	
Ditto ditto Government	...	
		...

R. V. RIDDELL, *Lieut.-Colonel, R.E.,*
Master of the Mint.

CALCUTTA MINT,
The 28th February, 1889.

DIRECTOR-GENERAL OF RAILWAYS.

NOTIFICATION.

Calcutta, the 22nd February, 1889.

No. 8.—Mr. C. E. Vining, class 3 of the Superior Revenue Establishment of State Railways, Traffic Department, has been granted by Her Majesty's Secretary of State for India a further extension of leave for one month, on medical certificate, in addition to the three months notified in Director-General of Railways' Notification No. 39, dated 19th December, 1888.

M. C. BRACKENBURY, *Major, R.E.,*
Deputy Director-General.

EXECUTIVE ENGINEER, NILGIRI DIVISION.

LOST.

The Government Promissory Note, No. (Madras) 83—378, (Bengal) 131670 of the 4 per cent. loan of 1842-43, for ₹1,000, and last endorsed to the Executive Engineer, Nilgiri Division, the proprietor, by whom it was never endorsed to any other person. Notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of a duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

W. B. DEWINTON,
Exe. Engineer, Nilgiri Divn.

OOTACAMUND,
The 24th January, 1889.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 21st February, 1889.

The attention of the public is invited to rule 27 A of the Indian Postal Guide (January, 1889), under which articles addressed to fictitious or assumed names or initials can only be delivered if posted to the care of some known person or firm, or if the address contains some designated place for delivery, as a house or a number in a street. Such articles cannot be delivered if addressed merely to a post office or to the care of the Postmaster.

E. HUTTON,
Presidency Postmaster.

Unclaimed Letters held in the Calcutta General Post Office on the 27th February, 1889.

Blum, Moritz.
Carron Bros.
Grant, A.
Gray, F. W.
Hodgkinson, E. B.
Hony. Secy., European Teachers' Association.
Mackenzie, J. (Photographer.)
McMullen, R. W.
Neff, F. F.
Schmidt, C. M. & Co.
Victoria Coal Co.

Letters marked "Care of Post Office."

Abbott, C. A.
Albert, W.
Allan, W.
Anderson, F. L.
Anderson, Mr.
Angus, E.
Appleby, Arthur.
Atkinson, D.
Atkinson, Mrs. A. A. E.
Barton, E. M. G.
Bather, H. K.
Benso, Gio Vani.
Berger, C. W. B.
Berrill, C. D.
Bolton, G. A.
Braunstein, John.
Brown, Miss McB.
Brown, T. H.
Bruce, R. G.
Buckler, J. R.
Burbidge, H. J.
Burn, R. N.
Butler, H. W. T.
Chapman, H. D.
Chirkas, Mrs. L.
Coid, C.
Cooper, W.
Courage, R.
Cox, E. T.
Crowder, James.
Daly, R.
Deane, Miss Jewel.
DeBasterot, Count.
Deverell, G.
DuBois, J. K.
Ducasse, Mrs. A. B.
Duff, George.
Earl of Scarborough.
Eglinton, C. A.
Elderton, Mrs.
Exner, Franz.
Ferreh, Monsieur.
Ford, Miss Maggie.
Forrester, H.
Forth, Lieut. C. W.
Francis, A. M.
Fraser, C. F.
Frazer, Mr.
Furrows, Geo S.
Gapper, J. H. B.
Gavine, Mrs.
Gibson, Peter.
Godfrey, G. B.
Goldenberg, S.
Greinstein, B.
Haddon, Mrs. M.
Haines, H. H.
Hamilton, Allan.
Harford, Col.
Harvey, Mr. C.
Harvey, W. G. L.
Heape, W.
Heitel, Adolf.
Hitchcock, Mrs. G. M.
Hough, T F.
Huntley, H.
Inman, Capt. C.
Jardine, Mrs.
Jeffery, J. E.
Kelly, A. R.
Kelly, George.
Kerr, A.
Lacey, A.
Laubat, C.
Linkert, R. H.
MacLeod, A.
MacMillan, R. G.
Mansfield, G.
Martin, C.
Mathews, Miss.
Matisson, Monsieur.
Maurice, A. L.
Meurer, E. A.
Mitchell, James.
Mitchell, Mrs. H. C.
Molyneux, H. H.
Montgomery, R. T.
Moore, F.
Morris, Lieut. G. M.
O'Hanlan, J.
Owen, O. M.
Palmer, Dr. S. J.
Peers, Mr.
Pietsch, W.
Pilcher, J. H. W.
Pinto, Miss E.
Pulopates, Nicles.
Raddin, Madame T.
Rainey, R. M.
Reade, G. S.
Reich, Thomas.
Remmington, Captain F. A.
Revillior, G.
Rhodes, A. H.
Robiliart, L.
Robinson, J.
Roby, H. J.
Rodgers, J.
Rogers, Mrs.
Simons, H. M.
Spencer, F. H.
Sykes, A. F.
Symus, R. C. M.
Thiery, G.
Tomkinson, W.
Troup, W.
Varat, Charles.
Wais, Simon.
Ward, A. T.
Warren, J. T.
Watson, J.
Westropp, Col. G. R. C.
Wilkers, Mrs. G. F.
Wilson, Bishop.
Zillessen, H.

Registered Letters.

Abbott, C. A.
Daly, R.
McLennan, R.
Pope, E. T.
Silver, Capt. G.
Williamson, Lieut. C. J. H.

Unclaimed Letters held in the Barrackpore Post Office on the 25th February, 1889.

Atkinson, Lieut. C.
Doyle, A. C.
Kemball, Captain G. V.
Rodgers, W. P.
Rydquest, C. F.
Scaife, J. E.
Taylor, A. E.

E. HUTTON,
Presidency Postmaster, Calcutta.

The 2nd March, 1889.

SEA AND FOREIGN MAILS.

Mails for	Date of closing at Calcutta.	Route by which despatched.
	1889.	
Egypt, Europe, America, Cape Colonies, through United Kingdom.	5th March	Per P. & O. Str. from Bombay.
Ditto ditto ditto .	6th "	Ditto.
Ditto (Book Post and Pattern Packets) . . .	4th "	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Bankok (Siam), Philippine Islands, China and Japan . . .	11th "	Ditto.
Australia, New Zealand and Tasmania	11th "	Ditto.
Madras and Colombo . .	5th "	Per P. & O. Str. *Khedive.*
Straits and Hong-Kong . .	12th "	Per Steamer *Japan.*
Rangoon and Moulmein . .	6th "	Per Steamer *Africa.*
Ditto ditto . .	8th "	Per Steamer *Madura.*
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Deputy Supdt., Survey of India, in charge Tidal and Levelling Operations.

EPIGRAPHIA INDICA

AND

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EDITED BY

JAMES BURGESS, LL.D., C.I.E., &c.

DIRECTOR GENERAL OF THE ARCHÆOLOGICAL SURVEY OF INDIA;

ASSISTED BY

A. FUHRER, Ph.D.; E. HULTZSCH, Ph.D.; A. REA, M.R.A.S. AND H. COUSENS, M.R.A.S.

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The Gazette of India.

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PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

Lost.

The Government Promissory Notes, for R75,000, originally standing in the name of Gulabchund Kothari, and last endorsed to him, the proprietor, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Statement showing the full particulars of the Government Promissory Notes belonging to Seth Gulabchund Kothari, deceased.

Nos. of Notes.	Amount of Note.	Rate of Interest.	Year of Issue.	Date up to which the Interest was received from Ajmere Treasury.	To whom paid.	Name of the person in whose name the note was issued.	Where enfaced at present.	The circumstances attending the loss.	REMARKS.
Cancelled 010413 013824—007277	10,000	4½ per cent.	1870	14th Jan. 1880	Gulabchund Kothari, deceased.	Gulabchund Kothari, deceased.	Ajmere.	The manager of the firm of Seth Gulabchund Kothari, deceased, bolted off with the Promissory Notes.	Received interest from Calcutta Treasury on 6th April, 1881, from 14th January, 1880, to 14th January, 1881.
070704 . .	5,000	4 "	1865	30th Apl. 1880					
099993—087104	15,000	4 "	1865	30th Apl. 1880					
099994—087104	10,000	4 "	1865	30th Apl. 1880					
039443—032459	10,000	4 "	1842 & 1843	31st Jan. 1881					
039444—030826	15,000	4 "	1842 & 1843	31st Jan. 1881					
088484—086436	7,500	4 "	1842 & 1843	31st Jan. 1881					
088485—086436	2,500	4 "	1842 & 1843	31st Jan. 1881					

PEMCHUND,
General Attorney, Mussamut Tejconwur, Widow of Seth Gulabchund Kothari, deceased.

JEYPORE,
The 2nd February, 1889.

Lost.

The Government Promissory Note, No. 106684, of the 4 per cent. loan of 1842-43, for ₹500, originally standing in the name of Poorna Chunder Ghosal and last endorsed to Sreemutty Soorosoonderi Dabe, the proprietress, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon has been stopped at the Public Debt Office Bank of Bengal, and application is about to be made for the issue of a duplicate in favour of the proprietress.

SOOROSOONDERI DABE,
No. 71, Shambazar Street.

The 11th February, 1889.

Lost.

The Government Promissory Note, No. 066208, of 4½ per cent. transfer loan of 1879, for ₹1,000, originally standing in the name of V. Venkatanarasimha Row, and last endorsed to Bank of Bengal by the Comptroller General of Post Offices and returned to the undersigned for a certificate from the Treasury Officer, Cuddapah (*vide* Comptroller's Objection No. S.B—87, dated 3rd April, 1888, Cuddapah Postmaster's letter to Pullumpett Sub-Postmaster, No. 72, dated 10th April, 1888, and Pullumpett Sub-Postmaster's letter No. 16, dated 11th April, 1888.) Payment of the note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest, and for the issue of a duplicate in favour of the undersigned.

PENGONDA NARAINA ROW,
Taluq Gumastah,
Pullumpett, Cuddapah District,
PULLUMPETT.

The 28th September, 1888.

Lost.

The Government Promissory Note, No. 24077, of the 4 per cent. loan of 1842-43, for ₹500, originally standing in the name of Mahadjee Dhunjee, and last endorsed to Nil Comul Sen, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of a duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

SREEMUTTY LUCKHIMONEE DASSEE,
9, Koondoo's Lane, Bhowanipore,
Calcutta.

The Gazette of India.

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CALCUTTA, SATURDAY, MARCH 2, 1889.

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PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 1st March, 1889, and is hereby promulgated for general information :—

ACT NO. IV OF 1889.

An Act to amend the Law relating to Fraudulent Marks on Merchandise.

WHEREAS it is expedient to amend the law relating to fraudulent marks on merchandise; It is hereby enacted as follows :—

Title, extent and commencement.

1. (1) This Act may be called the Indian Merchandise Marks Act, 1889.

(2) It extends to the whole of British India; and, subject to the provision of the last section of this Act,

(3) It shall come into force on the first day of April, 1889.

Definitions.

2. In this Act, unless there is something repugnant in the subject or context,—

(1) "trade mark" has the meaning assigned to that expression in section 478 of the Indian Penal Code as amended by this Act: XLV of 1860.

(2) "trade description" means any description, statement or other indication, direct or indirect,—

(a) as to the number, quantity, measure, gauge or weight of any goods, or

(b) as to the place or country in which, or the time at which, any goods were made or produced, or

(c) as to the mode of manufacturing or producing any goods, or

(d) as to the material of which any goods are composed, or

(e) as to any goods being the subject of an existing patent, privilege or copyright;

and the use of any numeral, word or mark which according to the custom of the trade is commonly taken to be an indication of any of the above matters shall be deemed to be a trade description within the meaning of this Act:

(3) "false trade description" means a trade description which is untrue in a material respect as regards the goods to which it is applied, and includes every alteration of a trade description, whether by way of addition, effacement or otherwise, where that alteration makes the description untrue in a material respect, and the fact that a trade description is a trade mark or part of a trade mark shall not prevent such trade description being a false trade description within the meaning of this Act:

(4) "goods" means anything which is the subject of trade or manufacture: and

(5) "name" includes any abbreviation of a name.

Amendment of the Indian Penal Code.

Substitution of new sections for sections 478 to 480 of the Indian Penal Code.

3. For that part of Chapter XVIII of the Indian Penal Code which relates to Trade and Property Marks, the following shall be substituted, namely:— XLV of 1860.

"*Of Trade, Property and Other Marks.*

Trade mark.

"478. A mark used for denoting that goods are the manufacture or merchandise of a particular person is called a trade mark, and for the

purposes of this Code the expression 'trade mark' includes any trade mark which is registered in the register of trade marks kept under the Patents, Designs and Trade Marks Act, 1883, and any trade mark which, either with or without registration, is protected by law in any British possession or foreign State to which the provisions of the one hundred and third section of the Patents, Designs and Trade Marks Act, 1883, are, under Order in Council, for the time being applicable.

46 & 47 Vict., c. 57.

Property mark.

"479. A mark used for denoting that moveable property belongs to a particular person is called a property mark.

Using a false trade mark.

"480. Whoever marks any goods or any case, package or other receptacle containing goods, or uses any case, package or other receptacle with any mark thereon, in a manner reasonably calculated to cause it to be believed that the goods so marked, or any goods contained in any such receptacle so marked, are the manufacture or merchandise of a person whose manufacture or merchandise they are not, is said to use a false trade mark.

Using a false property mark.

"481. Whoever marks any moveable property or goods or any case, package or other receptacle containing moveable property or goods, or uses any case, package or other receptacle having any mark thereon, in a manner reasonably calculated to cause it to be believed that the property or goods so marked, or any property or goods contained in any such receptacle so marked, belong to a person to whom they do not belong, is said to use a false property mark.

Punishment for using a false trade mark or property mark.

"482. Whoever uses any false trade mark or any false property mark shall, unless he proves that he acted without intent to defraud, be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

Counterfeiting a trade mark or property mark used by another.

"483. Whoever counterfeits any trade mark or property mark used by any other person shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Counterfeiting a mark used by a public servant.

"484. Whoever counterfeits any property mark used by a public servant, or any mark used by a public servant to denote that any property has been manufactured by a particular person or at a particular time or place or that the property is of a particular quality or has passed through a particular office or that it is entitled to any exemption, or uses as genuine any such mark knowing the same to be counterfeit, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine.

Making or possession of any instrument for counterfeiting a trade mark or property mark.

"485. Whoever makes or has in his possession any die, plate or other instrument for the purpose of counterfeiting a trade mark or property mark, or has in his possession a trade mark or property mark for the purpose of denoting that any goods are the manufacture or merchandise of a person whose manufacture or merchandise they are not, or that they belong to a person to whom they do not belong, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

Selling goods marked with a counterfeit trade mark or property mark.

"486. Whoever sells, or exposes or has in possession for sale or any purpose of trade or manufacture, any goods or things with a counterfeit trade mark or property mark affixed to or impressed upon the same or to or upon any case, package or other receptacle in which such goods are contained, shall, unless he proves—

(a) that, having taken all reasonable precautions against committing an offence against this section, he had at the time of the commission of the alleged offence no reason to suspect the genuineness of the mark, and

(b) that, on demand made by or on behalf of the prosecutor, he gave all the information in his power with respect to the persons from whom he obtained such goods or things, or

(c) that otherwise he had acted innocently,

be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

Making a false mark upon any receptacle containing goods.

"487. Whoever makes any false mark upon any case, package or other receptacle containing goods, in a manner reasonably calculated to cause any public servant or any other person to believe that such receptacle contains goods which it does not contain or that it does not contain goods which it does contain or that the goods contained in such receptacle are of a nature or quality different from the real nature or quality thereof shall, unless he proves that he acted without intent to defraud, be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

Punishment for making use of any such false mark.

"488. Whoever makes use of any such false mark in any manner prohibited by the last foregoing section shall, unless he proves that he acted without intent to defraud, be punished as if he had committed an offence against that section.

Tampering with property mark with intent to cause injury.

"489. Whoever removes, destroys, defaces or adds to any property mark, intending or knowing it to be likely that he may thereby cause injury to any person, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both."

Trade Descriptions.

Provisions supplemental to the definition of false trade description.

4. (1) The provisions of this Act respecting the application of a false trade description to goods or respecting goods to which a false trade description is applied, shall extend to the application to goods of any such numerals, words or marks, or arrangement or combination thereof, whether including a trade mark or not, as are or is reasonably calculated to lead persons to believe

that the goods are the manufacture or merchandise of some person other than the person whose manufacture or merchandise they really are, and to goods having such numerals, words or marks, or arrangement or combination, applied thereto.

(2) The provisions of this Act respecting the application of a false trade description to goods, or respecting goods to which a false trade description is applied, shall extend to the application to goods of any false name or initials of a person, and to goods with the false name or initials of a person applied, in like manner as if such name or initials were a trade description, and for the purpose of this enactment the expression false name or initials means as applied to any goods any name or initials—

(a) not being a trade mark, or part of a trade mark, and

(b) being identical with, or a colourable imitation of, the name or initials of a person carrying on business in connection with goods of the same description and not having authorised the use of such name or initials.

(3) A trade description which denotes or implies that there are contained in any goods to which it is applied more yards, feet or inches than there are contained therein standard yards, standard feet or standard inches is a false trade description.

Application of trade descriptions.

5. (1) A person shall be deemed to apply a trade description to goods who—

(a) applies it to the goods themselves, or

(b) applies it to any covering, label, reel or other thing in or with which the goods are sold or are exposed or had in possession for sale or any purpose of trade or manufacture, or

(c) places, encloses or annexes any goods which are sold, or are exposed or had in possession for sale or any purpose of trade or manufacture, in, with or to any covering, label, reel or other thing to which a trade description has been applied, or

(d) uses a trade description in any manner reasonably calculated to lead to the belief that the goods in connexion with which it is used are designated or described by that trade description.

(2) A trade description shall be deemed to be applied whether it is woven, impressed or otherwise worked into or annexed or affixed to the goods or any covering, label, reel or other thing.

(3) The expression "covering" includes any stopper, cask, bottle, vessel, box, cover, capsule, case, frame or wrapper, and the expression "label" includes any band or ticket.

Penalty for applying a false trade description.

6. If a person applies a false trade description to goods, he shall, subject to the provisions of this Act, and unless he proves that he acted without intent to defraud, be punished with imprisonment for a term which may extend to three months or with fine which may extend to two hundred rupees, and in the case of a second or subsequent conviction with imprisonment which may extend to one year, or with fine, or with both.

Penalty for selling goods to which a false trade description is applied.

7. If a person sells, or exposes or has in possession for sale or any purpose of trade or manufacture, any goods or things to which a false trade description is applied, he shall, unless he proves—

(a) that, having taken all reasonable precautions against committing an offence against this section, he had at the time of the commission of the alleged offence no reason to suspect the genuineness of the trade description, and

(b) that, on demand made by or on behalf of the prosecutor, he gave all the information in his power with respect to the persons from whom he obtained such goods or things, or

(c) that otherwise he had acted innocently,

be punished with imprisonment for a term which may extend to three months or with fine which may extend to two hundred rupees, and in case of a second or subsequent conviction with imprisonment which may extend to one year, or with fine, or with both.

Unintentional Contravention of the Law relating to Marks and Descriptions.

Unintentional contravention of the law relating to marks and descriptions.

8. Where a person is accused under section 482 of the Indian Penal Code of using a false trade mark or property mark by reason of his having applied a mark to any goods, property or receptacle in the manner mentioned in section 480 or section 481 of that Code, as the case may be, or under section 6 of this Act of applying to goods any false trade description, or under section 485 of the Indian Penal Code of making any die, plate or other instrument for the purpose of counterfeiting a trade mark or property mark, and proves— XLV of 1860.

(a) that in the ordinary course of his business he is employed, on behalf of other persons, to apply trade marks or property marks, or trade descriptions, or, as the case may be, to make dies, plates or other instruments for making, or being used in making, trade marks or property marks, and that in the case which is the subject of the charge he was so employed and was not interested in the goods or other thing by way of profit or commission dependent on the sale thereof, and

(b) that he took reasonable precautions against committing the offence charged, and

(c) that he had, at the time of the commission of the alleged offence, no reason to suspect the genuineness of the mark or description, and

(d) that, on demand made by or on behalf of the prosecutor, he gave all the information in his power with respect to the persons on whose behalf the mark or description was applied,

he shall be acquitted.

Forfeiture of Goods.

Forfeiture of goods.

9. (1) When a person is convicted under section 482 of the Indian Penal Code of using a false trade mark, or under section 486 of that Code of selling, or exposing or having in possession for XLV of 1860.

sale or any purpose of trade or manufacture, any goods or things with a counterfeit trade mark applied thereto, or under section 487 or section 488 of that Code of making, or making use of, a false mark, or under section 6 or section 7 of this Act of applying a false trade description to goods or of selling, or exposing or having in possession for sale or any purpose of trade or manufacture, any goods or things to which a false trade description is applied, or is acquitted on proof of the matter or matters specified in section 486 of the Indian Penal Code or section 7 or section 8 of this Act, the Court convicting or acquitting him may direct the forfeiture to Her Majesty of all goods and things by means of, or in relation to, which the offence has been committed or, but for such proof as aforesaid, would have been committed.

(2) When a forfeiture is directed on a conviction and an appeal lies against the conviction, an appeal shall lie against the forfeiture also.

(3) When a forfeiture is directed on an acquittal and the goods or things to which the direction relates are of value exceeding fifty rupees, an appeal against the forfeiture may be preferred, within thirty days from the date of the direction, to the Court to which in appealable cases appeals lie from sentences of the Court which directed the forfeiture.

Amendment of the Sea Customs Act, 1878.

Amendment of section 18, Act VIII of 1878.

10. (1) For clause (*d*) of section 18 of the Sea Customs Act, 1878, the following shall be substituted, namely:— VIII of 1878.

"(*d*) goods having applied thereto a counterfeit trade mark within the meaning of the Indian Penal Code, or a false trade description within the meaning of the Indian Merchandise Marks Act, 1889: XLV of 1860.

(*e*) goods made or produced beyond the limits of the United Kingdom and British India and having applied thereto any name or trade mark being, or purporting to be, or being a colourable imitation of, the name or trade mark of any person who is a manufacturer, dealer or trader in the United Kingdom or in British India, unless—

(i) the name or trade mark is, as to every application thereof, accompanied by a definite indication of the goods having been made or produced in a place beyond the limits of the United Kingdom and British India, and

(ii) that place and the country in which it is situated are in that indication indicated in letters as large and conspicuous as any letter in the name or trade mark, and in the same language and character as the name or trade mark:

(2) To section 18 of the Sea Customs Act, 1878, as amended by sub-section (1), the following shall be added, namely:—

"(*f*) piece-goods, such as are ordinarily sold by length or by the piece, which—

(i) have not conspicuously stamped in English numerals on each piece the length thereof in standard yards, or in standard yards and a fraction of such a yard, according to the real length of the piece, and

(ii) have been manufactured beyond the limits of India, or,

(iii) having been manufactured within those limits, have been manufactured beyond the limits of British India in premises which, if they were in British India, would be a factory as defined in the Indian Factories Act, 1881. XV of 1881.

Addition of a section after section 19, Act VIII of 1878.

11. The following shall be added after section 19 of the Sea Customs Act, 1878, namely:— VIII of 1878

"19A. (1) Before detaining any such goods as are or may be specified in or under section 18 or section 19, as the case may be, or taking any further proceedings with a view to the confiscation thereof under this Act, the Chief Customs-officer or other officer appointed by the Local Government in this behalf may require the regulations under this section, whether as to information, security, conditions or other matters, to be complied with, and may satisfy himself in accordance with those regulations that the goods are such as are prohibited to be imported.

(2) The Governor General in Council may make regulations, either general or special, respecting the detention and confiscation of goods the importation of which is prohibited, and the conditions, if any, to be fulfilled before such detention and confiscation, and may by such regulations determine the information, notices and security to be given, and the evidence requisite for any of the purposes of this section and the mode of verification of such evidence.

(3) Where there is on any goods a name which is identical with, or a colourable imitation of, the name of a place in the United Kingdom or British India, that name, unless accompanied in equally large and conspicuous letters, and in the same language and character, by the name of the country in which such place is situate, shall be treated for the purposes of sections 18 and 19 as if it were the name of a place in the United Kingdom or British India.

(4) Such regulations may apply to all goods the importation of which is prohibited by section 18 or under section 19, or different regulations may be made respecting different classes of such goods or of offences in relation to such goods.

(5) The regulations may provide for the informant reimbursing any public officer and the Secretary of State for India in Council all expenses and damages incurred in respect of any detention made on his information, and of any proceedings consequent on such detention.

(6) All regulations under this section shall be published in the Gazette of India and in the Calcutta, Fort St. George, Bombay and Burma Gazettes."

Stamping of Length of Piece-goods manufactured in British India.

Stamping of length of piece-goods manufactured in British India.

12. (1) Piece-goods, such as are ordinarily sold by length or by the piece, which have been manufactured in premises which are a factory as de-

XV of 1881. fined in the Indian Factories Act, 1881, shall not be removed from those premises without having conspicuously stamped in English numerals on each piece the length thereof in standard yards, or in standard yards and a fraction of such a yard, according to the real length of the piece.

(2) If any person removes or attempts to remove any such piece-goods from any such premises without the length of each piece being stamped in the manner mentioned in sub-section (1), every such piece, and everything used for the packing or removal thereof, shall be forfeited to Her Majesty, and such person shall be punished with fine which may extend to one thousand rupees.

Supplemental Provisions.

Evidence of origin of goods imported by sea.

13. In the case of goods brought into British India by sea, evidence of the port of shipment shall, in a prosecution for an offence against this Act or section 18 of the Sea Customs Act, 1878, as amended by this Act, be *primâ facie* evidence of the place or country in which the goods were made or produced. VIII of 1878.

Costs of defence or prosecution.

14. (1) On any such prosecution as is mentioned in the last foregoing section, or on any prosecution for an offence against any of the sections of the Indian Penal Code, as amended by this Act, which relate to trade, property and other marks, the Court may order costs to be paid to the defendant by the prosecutor, or to the prosecutor by the defendant, having regard to the information given by and the conduct of the defendant and prosecutor respectively. XLV of 1860.

(2) Such costs shall, on application to the Court, be recoverable as if they were a fine.

Limitation of prosecution.

15. No such prosecution as is mentioned in the last foregoing section shall be commenced after the expiration of three years next after the commission of the offence, or one year after the first discovery thereof by the prosecutor, whichever expiration first happens.

Authority of the Governor General in Council to issue instructions as to administration of this Act.

16. (1) The Governor General in Council may, by notification in the Gazette of India and in local official Gazettes, issue instructions for observance by Criminal Courts in giving effect to any of the provisions of this Act.

(2) Instructions under sub-section (1) may provide, among other matters, for the limits of variation, as regards number, quantity, measure, gauge or weight, which are to be recognised by Criminal Courts as permissible in the case of any goods.

Implied warranty on sale of marked goods.

17. On the sale or in the contract for the sale of any goods to which a trade mark or mark or trade description has been applied, the seller shall be deemed to warrant that the mark is a genuine mark and not counterfeit or falsely used, or that the trade description is not a false trade description within the meaning of this Act, unless the contrary is expressed in some writing signed by or on behalf of the seller and delivered at the time of the sale or contract to and accepted by the buyer.

Savings.

18. (1) Nothing in this Act shall exempt any person from any suit or other proceeding which might, but for anything in this Act, be brought against him.

(2) Nothing in this Act shall entitle any person to refuse to make a complete discovery or to answer any question or interrogatory in any suit or other proceeding, but such discovery or answer shall not be admissible in evidence against such person in any such prosecution as is mentioned in section 14.

(3) Nothing in this Act shall be construed so as to render liable to any prosecution or punishment any servant of a master resident in British India who in good faith acts in obedience to the instructions of such master, and, on demand made by or on behalf of the prosecutor, has given full information as to his master and as to the instructions which he has received from his master.

Transitory Provision.

Date of commencement of this Act as regards unstamped piece-goods.

19. The prohibition of the bringing into British India of such piece-goods as are described in clause (*f*) of section 18 of the Sea Customs Act, 1878, as amended by this Act, shall not take effect till the first day of August, 1889, and the provisions of section 12 shall, as regards piece-goods made up in bales in a factory before the first day of April, 1889, remain in abeyance till the first day of July, 1889. VIII of 1878.

S. HARVEY JAMES,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 1st March, 1889, and is hereby promulgated for general information :—

ACT NO. V OF 1889.

An Act to abolish the Office of Coroner of Madras.

WHEREAS it is expedient to abolish the office of Coroner of Madras and for this purpose to amend the Coroners Act, 1871, the Coroners Act, 1881, and the Code of Criminal Procedure, 1882; It is hereby enacted as follows :—

IV of 1871. X of 1881. X of 1882.

Commencement.

1. This Act shall come into force on such day as the Governor of Fort St. George in Council may by notification in the Fort St. George Gazette appoint in this behalf.

IV of 1871.

Amendment of the Coroners Act, 1871.

2. For section 3 of the Coroners Act, 1871, the following shall be substituted, namely :—

Coroners of Calcutta and Bombay.

"3. Within the local limits of the ordinary original civil jurisdiction of each of the High Courts of Judicature at Fort William and Bombay there shall be a Coroner. Such Coroners shall be called respectively the Coroner of Calcutta and the Coroner of Bombay."

X of 1881.

Amendment of the Coroners Act, 1881.

3. (1) For the preamble to the Coroners Act, 1881, the following shall be substituted, namely :—

"Whereas it is expedient to amend the Coroners Act, 1871, in manner hereinafter appearing; It is hereby enacted as follows :—".

IV of 1871.

X of 1881.

(2) Sections 2, 3 and 4 of the Coroners Act, 1881, are hereby repealed.

Amendment of the Code of Criminal Procedure.

4. (1) Clause (e) of section 1 of the Code of Criminal Procedure, 1882, is hereby repealed.

X of 1882.

(2) Sections 174, 175 and 176 of that Code shall, in their application to the area comprised within the local limits of the ordinary original civil jurisdiction of the High Court of Judicature at Madras, be read as follows, namely :—

Enquiry into violent or suspicious death to be ordinarily conducted by officer in charge of police-station.

"174. (1) An officer in charge of a police-station, on receiving information that a person—

(a) has committed suicide, or

(b) has been killed by another, or by an animal, or by machinery, or by an accident, or

(c) has died under circumstances raising a reasonable suspicion that some other person has committed an offence,

shall immediately give intimation thereof to the Commissioner of Police and, in the absence of any rule or order under the next following section to the contrary, proceed to the place where the body of such deceased person is, and there, in the presence of five or more respectable inhabitants of the neighbourhood, make an investigation, and draw up a report of the apparent cause of death, describing such wounds, fractures, bruises and other marks of injury as may be found on the body, and stating in what manner, or by what weapon or instrument (if any), such marks appear to have been inflicted.

"(2) The report shall be signed by such police-officer and other persons, or by so many of them as concur therein, and shall be forthwith forwarded to the office of the Commissioner of Police.

"(3) In any of the following cases, namely :—

(a) in any case in which the Local Government may by rule so require,

(b) in any case in which death appears to have been caused by violence or there is any doubt regarding the cause of death,

(c) in any other case in which the police-officer considers it expedient so to do,

he shall cause the body to be examined by a medical officer appointed in this behalf by the Local Government.

"(4) The police-officer may, by order in writing, summon five or more persons as aforesaid for the purpose of the investigation under this section, and any other person who appears to be acquainted with the facts of the case. Every person so summoned shall be bound to attend and to answer truly all questions other than questions the answers to which would have a tendency to expose him to a criminal charge or to a penalty or forfeiture.

"(5) If the facts do not disclose a cognizable offence to which section 170 applies, such persons shall not be required by the police-officer to attend a Magistrate's Court.

Power to make rules and orders with respect to investigations by other authorities than officers in charge of police-stations.

"175. (1) The Local Government may make rules, and the Commissioner of Police may from time to time make general or special orders consistent with those rules, defining—

(a) the circumstances in which an officer in charge of a police-station, after giving intimation to the

Commissioner of Police of any such event as is mentioned in clause (*a*), clause (*b*) or clause (*c*) of sub-section (*1*) of the last foregoing section, is not to proceed to discharge any of the further functions of such an officer under that section, and

(*b*) the circumstances in which, and in such circumstances the authority by whom, those further functions are to be discharged.

(*2*) The authority to whom the discharge of such further functions may be entrusted by rules or orders under sub-section (*1*) may be the Commissioner of Police or any of his Deputies or Assistants or any other police-officer of rank not below that of Inspector, and such authority, in discharge of those functions, may exercise any of the powers and shall perform the duties which, but for such rules or orders, might be exercised and should be performed by the officer in charge of the police-station.

Provisions with respect to inquiries by Presidency Magistrates and the disinterment of dead bodies.

"176. (*1*) The Chief Presidency Magistrate, or such other Presidency Magistrate as the Chief Presidency Magistrate may depute in this behalf, shall, when any person dies while in the custody of the police or in prison, and may in any other case mentioned in section 174, sub-section (*1*), clause (*a*), clause (*b*) or clause (*c*), hold an inquiry into the cause of death, either instead of, or in addition to, the investigation under either of the two last foregoing sections; and, where he does so, he shall have all the powers in conducting it which he would have in holding an inquiry into an offence, and shall record any evidence taken by him in the course of the inquiry as nearly as may be in the manner prescribed in section 362.

"(*2*) Whenever the Commissioner of Police or a Presidency Magistrate considers it expedient, for the discovery of the cause of the death of a deceased person whose body has been interred, that an examination should be made of the dead body, such Commissioner or Magistrate, as the case may be, may cause the body to be disinterred and examined."

S. HARVEY JAMES,

Secretary to the Government of India.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to abolish the Office of Coroner of Madras was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 8th February, 1889:—

WE, the undersigned, Members of the Select Committee to which the Bill to abolish the Office of Coroner of Madras was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as revised by us annexed thereto.

Telegram from Government, Madras, dated 21st January, 1889 [Paper No. 1].
From Chief Secretary to Government, Madras, No. 78, dated 21st January, 1889, and enclosures [Papers No. 2].

2. We have proposed that there shall be five or more, instead of two or more, persons present at investigations into violent or suspicious deaths, and that, whenever a death appears to have been caused by violence, an examination of the body of the deceased by a medical officer shall form part of the investigation.

3. In other respects the Bill appears to us to be suitable.

4. The publication ordered by the Council has been made as follows:—

In English.

Gazette.	*Date.*
Gazette of India	22nd December, 1888.
Fort Saint George Gazette . . .	15th January, 1889.

5. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

PHIL. P. HUTCHINS.
ANDREW R. SCOBLE.
ANANDAGAJAPATI RAZU.

The 7th February, 1889.

S. HARVEY JAMES.
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 2, 1889.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Debates of the Legislative Council of His Excellency the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 22nd February, 1889.

PRESENT:

His Excellency the Viceroy and Governor General of India, G.C.M.G., G.M.S.I., G.M.I.E., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I., C.I.E.
The Hon'ble Lieutenant-General G. T. Chesney, C.B., C.S.I., C.I.E., R.E.
The Hon'ble A. R. Scoble, Q.C., C.S.I.
The Hon'ble P. P. Hutchins, C.S.I.
The Hon'ble Sir D. M. Barbour, K.C.S.I.
The Hon'ble R. Steel.
The Hon'ble Sir Dinshaw Manockjee Petit, Kt.
The Hon'ble F. M. Halliday.
The Hon'ble Sir Pasupati Ananda Gajapati Razu, K.C.I.E., Mahárájá of Vizianagram.
The Hon'ble Syud Ameer Hossein, C.I.E.
The Hon'ble Rájá Durga Charn Laha, C.I.E.
The Hon'ble G. H. P. Evans.
The Hon'ble Maung Ôn, C.I.E., A.T.M.
The Hon'ble J. W. Quinton, C.S.I.

LOWER BURMA VILLAGE BILL.

The Hon'ble MR. HUTCHINS moved that the Report of the Select Committee on the Bill to provide for the establishment of a village-system and amend the law relating to Rural Police in Lower Burma be taken into consideration. He said:—"The main object of this measure is to define, and where it has

been suffered to fall into abeyance to restore, the village-organization which in Lower, as in Upper, Burma we found in existence when we annexed the country. For Upper Burma, a Regulation, No. XIV, was passed in 1887, and after more than a year's trial it is reported to have worked exceedingly well. The greater part of this Bill merely re-enacts the provisions of that Regulation and extends them to Lower Burma. The social conditions of the two divisions of the province are very similar, and it seems desirable that the law and the practice throughout the province should be made as uniform as possible. Some of the chief sections of this Bill are not new even to Lower Burma but are already contained, substantially if not in precisely the same terms, in the Rural Police Act, II of 1880. In the Select Committee we had the very great advantage of being assisted by a gentleman from Lower Burma, the Hon'ble Maung Ôn, a native of the province and intimately acquainted with its needs and condition. I am glad to say that he not only sees no objection to any of the provisions of this Bill but is satisfied that its effect will be very salutary. In these circumstances I think I may content myself with explaining to the Council as briefly as possible the nature of the enactment which I ask them to take into consideration.

"It consists of two parts. The first section relates to the title, extent and commencement of the Bill, and of course comes into force at once. Sections 2 to 13 presuppose the existence of a recognised and legally constituted village-headman: they will therefore only be applied to any particular area when the Local Government is satisfied that such officers have been duly appointed throughout such area. Sections 14 to 23 are of general application and will have immediate operation.

"Of these, 14 to 17 merely reproduce and apply to the lower division of the province corresponding provisions of the Regulation of 1887—

(14) regarding the imposition of fines on villages accessory to crime, or (15) in which homicide has been attempted or committed,

(16) empowering a Deputy Commissioner to remove from any village a person believed to be aiding and abetting dacoits, and

(17) regarding the recovery of fines.

"Section 14, as to the responsibility of villages, substantially corresponds with section 21 of Act II of 1880, which, as I have already stated, applies to the lower division of the province.

"Section 18 prohibits the assignment or attachment for debt of any emoluments attached to village-offices and enables the Deputy Commissioner, on the occurrence of any lapse, effectually to transfer such emoluments to the new incumbent. This is a provision in force throughout British India, and its necessity needs no demonstration. Section 19 gives the usual protection to a village-headman or constable against improper prosecution for acts done in the execution of his duty. Section 20 vests in the district-officer power to revise orders passed by heads of villages. Section 21 simply authorizes the Local Government to confer on Assistant Commissioners powers which the Bill vests in all Deputy Commissioners. So much for that part of the Bill which is not dependent on there being a duly constituted village-headman. I will now go back to the first part of the Bill.

"Section 2 defines a village, and section 3 requires the Deputy Commissioner to appoint a headman for each village and indicates how the selection should be made. Section 4 is merely formal. Section 5, requiring the headman to report certain matters, makes some trifling additions to section 45 of the Code of Criminal Procedure; the most important, so far as I can see, being that by incorporating into that section the new definition of 'village' an obligation will be cast on the headman to report any of the specified offences which may be committed on a creek or river flowing alongside his village—a most necessary provision in such a country as Burma.

"Section 6 may be described as the headman's catechism. It gives a categorical list of the duties of a headman and will enable a newly appointed functionary clearly to understand what he has undertaken to do. I find nothing unusual here: they are all duties which by law or in practice devolve on heads of villages in more settled provinces, and many of them exist in Lower Burma

already under Act II of 1880. Section 7 confers petty criminal jurisdiction on the village-headmen, such as they exercise already in Madras and Bombay. It is true that sub-section (4) authorises the Chief Commissioner to extend the powers of selected headmen, but under the Code of Criminal Procedure he could go further and confer on such functionaries, as indeed upon any person, all or any of the powers of a Magistrate. Section 10 similarly authorizes the Local Government to confer on selected headmen a petty civil jurisdiction, but such jurisdiction does not extend beyond that which the law has conferred on every head of a Madras village *ex officio*. Section 8 renders a headman or village-policeman amenable to punishment for any abuse of his authority, while section 9 enables him to call on any persons residing in the village to give him their assistance in case of need. This he can do already under Act II of 1880.

"Sections 11 and 12 merely reproduce and apply to Lower Burma the provisions of the Upper Burma Village Regulation already mentioned requiring strangers to report their arrival to the headman and obtain his permission before acquiring or erecting a permanent residence.

"It seems to me that none of these provisions are open to objection. The necessity of strengthening the hands of the district-officers in Lower Burma was pointed out by Sir Charles Aitchison when he introduced the Bill, and nothing will do this more effectually or in a way more consonant to the ideas and traditions of the people at large than the enforcement of village responsibility."

The Hon'ble MAUNG ÔN said :—"For the past few years Burma has been very much in want of a proper Village-system Act to facilitate in quieting down of the rural parts of the country, and to lighten the heavy work of the township-officers, such as Myo-ôks and Extra Assistant Commissioners.

"The present Bill sufficiently provides for the former object by insisting on strangers to report their arrival, name, the last place they resided and the date of their departure (which I have no doubt will prevent the coming in of lawless and vicious characters), and again to force the headmen as well as the inhabitants to report to the nearest police-station or to the nearest Magistrate if any member of the village gives maintenance and help to evil disposed persons, &c.

"With regard to the latter object this Bill will enable the villagers to bring their suits (the value of the subject-matter is too small to occupy their time in going to proper Courts) to the headmen. This will not only benefit the inhabitants of villages but it will greatly relieve the township-officers from their burden. In the last few years the township-officers, who have to look after the revenue as well as civil and criminal matters, have scarcely any time to attend to petty cases.

"As the existing Burma District Cesses and Rural Police Act of 1880 does not force the headmen to assist the officers of different departments, I have known several officers of the supplementary survey who could not get any assistance from either the headmen or inhabitants when such is required. But the present Bill fully provides that the headman of the village is bound to assist all the officers of the Government.

"And, for the above stated reasons and objects, I think this Village-system Bill should be passed with as little delay as possible."

The Motion was put and agreed to.

The Hon'ble MR. HUTCHINS also moved that the Bill, as amended, be passed.

The Motion was put and agreed to.

NORTH-WESTERN PROVINCES AND OUDH KANUNGOS AND PATWARIS BILL.

The Hon'ble MR. QUINTON moved that the Bill to authorise the imposition of a patwari-rate in the North-Western Provinces and Oudh and make certain provisions respecting kanungos and patwaris in those Provinces be

referred to a Select Committee consisting of the Hon'ble Mr. Scoble, the Hon'ble Sir Charles Elliott, the Hon'ble Mr. Hutchins, the Hon'ble Sir David Barbour, the Hon'ble Mr. Halliday, the Hon'ble Muhammad Ali Khan and the Mover, with instructions to report within three weeks.

The Hon'ble MR. EVANS said :—"The facts laid before the Council on the last occasion by the hon'ble mover amply justify the re-imposition of this particular tax, but I think it must have occurred to every one that those facts show an exceedingly unsatisfactory state of things in the past as regards the remission of the tax. It would appear that the Government of India at that time found itself in the position of having a surplus and decided to get rid of it by remitting taxation. I presume that they, in making this remission, must have consulted the Lieutenant-Governor of the North-Western Provinces and the Chief Commissioner of Oudh, but I cannot find that they consulted the revenue-authorities or the revenue-officers of those provinces. The result of the consultation was that the Government of India determined to take upon the imperial revenues the provision of patwaris for the North-Western Provinces and Oudh. It appears also that these patwaris had for about a century been supported by the zamindárs and the raiyats in some form or other, and that the great object to be gained by the remission of the tax was supposed to be, first, the relief of the raiyats, and, secondly, a principle which was considered more important, to get the patwaris of Oudh into the power of the Government by making them Government servants, divorced from all interests either in respect of the raiyats or the zamindárs. It also appears that when this was attempted to be put into practice the remission had no corresponding beneficial effect on the raiyat. It was also found that the patwari-cess paid by the raiyats in the North-Western Provinces had been amalgamated with the rent. Under these circumstances very little or no benefit has been derived by the raiyats from this remission. As to the other object of making the patwaris servants of the Government, it appears that this was an absolutely impossible thing to do. The result was that the imperial revenues were burdened to the extent of some thirty lakhs of rupees annually without apparently any benefit to anybody and in pursuance of a chimerical idea. If that was all, it would be simple enough to retrace our steps and re-impose taxation, and there would be an end of it. But it is not found possible to re-impose the tax in its entirety, but only partially, because it is very difficult to re-introduce the state of things existing before; and it is to be regretted that now in re-imposing the tax the imperial revenues will still be burdened to a great extent. It will also, to a certain extent, inflict injustice upon the raiyats who are contributing towards the old cess, which has been incorporated in their rents. The Select Committee will have to consider how these difficulties can be met. I think it desirable that attention should be drawn to the grave error which has been committed by this hasty and ill-considered remission, in order that, if possible, some steps may be taken to frame rules by which sacrifices of revenue should not be made hastily and without due time for deliberation. That no proper enquiries were made and no reasonable time for enquiries allowed in this case is abundantly clear from what took place in 1882 and it should be noted as a warning for the future."

The Hon'ble MR. STEEL said :—"When introducing this Bill the hon'ble member in charge prepared the way for his proposals by explaining the nature and the history of the patwari-cess as it existed prior to the year 1882. He showed that the cess was not a tax, but was in fact purely a rent-charge. The zamindárs held their interest in State property on the distinct and well-understood condition that they paid the cost of keeping correct village-accounts. In the year 1882 the cess was abolished, without any attempt to secure for the raiyats the benefit of the remission, although that was the object Government had in view. It thus appears that a class which had no special claim to indulgence was unwittingly presented with thirty lakhs annually at the cost of the revenue.

"My Lord, I must say that the hon'ble member's speech has exposed one of the most lamentable blunders ever made public. He was guarded in his

censure, but it is evident from his language that the mistake was only possible because those who were conversant with land-revenue matters were never consulted. There must have been scores of experienced revenue-officers whose advice, if obtained, would have kept Government right. My hon'ble friend himself could certainly have given in 1882 as clear an account of the history and incidence of the cess as he did last week. Again, if the public had been consulted, I do not hesitate to say that the blunder would have been impossible. The opportunity would have been taken to remind Government of really pressing claims for remission of objectionable taxation. The abolition of the rice-tax, promised for so many years, would again have been urged upon Government. Those who protest against the exaction of revenue from the administration of civil justice would have made themselves heard. When confronted with legitimate claimants this impostor must necessarily have been detected.

"But I should not have considered it my duty to express lamentations over the past if I did not desire to emphasize the moral for guidance in the future. A demand has been made by the public, supported by unanswerable arguments, that the Council's Act should be so modified as to permit of discussion on projects for remitting taxation. The history of the patwari-cess affords an admirable illustration of the need for this reform.

"When a tax is imposed rapidity of action is commonly essential, in order to prevent individuals from profiting at the expense of the revenue, but the law requires that the proposal should be submitted for discussion in your Lordship's Council. But when it is designed to remit taxation there is no such occasion for haste. Deliberation is specially desirable, since a step once made is with greater difficulty retraced, and yet by law Government is precluded from affording an opportunity for discussion.

"With respect to the measure now before us I must say that the hon'ble member's speech did not support his conclusion. He shewed that the cess should never have been abolished, and the logical conclusion would appear to be that it should now be restored in its integrity. Instead of this he proposes to reduce the demand by one-third. During the past seven years the zamindárs have been unintentionally presented with two crores of rupees, and I see no reason why the cess should not now be levied on the same scale as before 1882. I do not know why the North-West Government should contribute ten lakhs from provincial funds. If the money can be spared I would much prefer that the Hon'ble Finance Minister should sweep it into his capacious bag. Again, there seems no sufficient reason why the Oudh tenants, who in 1882 were supposed to be entitled to relief, but who never obtained it, should now be called upon to contribute to relieve their landlords from a just claim.

"If those proposals are put forward by way of compromise suggested by the zamindárs, I cannot approve them.

"I am well aware, my Lord, that I have no constitutional right to propose any amendment to the Bill which would have the effect of increasing a money demand upon any class; but I feel justified in expressing the opinion that Government should re-consider the subject before proceeding with the Bill."

The Hon'ble MR. QUINTON said :—"I should like to say one or two words in reply to what has fallen from hon'ble members to remove what I think are partial misconceptions. I should be very sorry if any inference could justly be drawn from what I said when I introduced the Bill as to the Government having acted without consulting properly qualified authorities at the time of granting a remission of this taxation. The Government of India referred to the then Lieutenant-Governor of the North-Western Provinces and Chief Commissioner of Oudh, whose territories were to be affected by the proposed legislation. Sir George Couper, who was at that time Lieutenant-Governor and Chief Commissioner, I am bound to suppose, was guided in making his recommendation in a matter of such importance by the opinions of officers who he considered were the best able to give useful advice, and I certainly never meant to convey any impression to the contrary; therefore, so far as my speech is concerned, I strongly disclaim the construction which has been inferentially put upon it by my hon'ble friend.

"Then, as regards what the Hon'ble Mr. Steel has said as to the injustice of throwing one-third of the total charge on account of these establishments upon the imperial funds, I may not have enlarged upon that point so much as I might have done when introducing this Bill. I did attempt to show that the maintenance and the efficiency of the patwari establishments on an adequate scale produced great savings in the costs of the settlements which are now going on, and may be expected to produce still greater savings in the settlements which will come on in the North-Western Provinces and Oudh within the next ten years. The principles of assessment which have been adopted with the sanction of the Government of India and the Secretary of State to be effectually carried out depend altogether on the efficiency of these establishments and the correctness of these records; and therefore it seems to me that the public, who get the benefit of these enormous savings and who would otherwise have to pay the full charge, may reasonably be asked to contribute in some degree for the maintenance of the establishments by which the savings are effected. I may also add that now-a-days much more is required from the patwari than formerly; that he supplies for the information of the Local Government, the Government of India, the Secretary of State and of Parliament statistics in regard to numerous agricultural matters; and that without the patwari those statistics must be procured by means of a paid agency; and unless the statistics are correct they are likely to be more mischievous than useful. On this ground also I think the Government may fairly be called upon to bear a portion of the charge on account of these establishments.

"Finally, as regards the Oudh tenants, who have been alluded to by the Hon'ble Mr. Steel, he has overlooked the fact that up to 1886 the landholders in Oudh had absolutely unrestricted power of enhancing rents, and therefore whatever was put upon the landholders by way of a cess or charge ultimately came out of the pockets of the tenants, either in the shape of enhanced rent or as a direct charge. But in 1886 this Council passed an Act which conferred very valuable statutory rights upon the Oudh tenants. It checked this power of enhancement on the part of the landlord, and rendered the tenant liable to enhancement of rent only under certain well-defined rules. Therefore it would be impossible for the landlord in the present case to recover from his tenants the sums which they paid under the former procedure. And it must be borne in mind that in consequence of this legislation in 1886 the correctness of the patwari papers has become a matter of infinite importance to the Oudh tenants. The existence of the statutory tenures conferred upon them by that Act can only be proved by these village-papers, and if the patwaris are to be altogether the servants of the landlords, and if their salaries are to be paid only by the landlords, the danger is that the evidence afforded by these papers will in many cases either totally disappear or be manipulated in the interests of one party, namely, the landlord. Under these circumstances I think it is by no means unreasonable to ask the tenants to contribute towards the cost of patwaris a sum which after all is exceedingly small, namely, twelve annas in the hundred rupees in Oudh, and in the North-Western Provinces one rupee and a small fraction of the same amount. So far I think the objections which have been taken by my hon'ble friends can be fairly met."

The Motion was put and agreed to.

LOWER BURMA COURTS BILL.

The Hon'ble MR. SCOBLE presented the Report of the Select Committee on the Bill to consolidate and amend the law relating to Courts in Lower Burma. He said:—"With your Excellency's permission I will briefly state the principal alterations which have been made by the Select Committee in the Bill as originally introduced.

"For reasons which will presently appear the Select Committee were of opinion that it is not desirable at present to establish a Chief Court in Lower Burma, and that by a revision of existing arrangements it will be possible to provide efficiently for the administration of justice in that province. The Bill, therefore, is one of consolidation and amendment rather than re-construc-

tion; and its bulk is to be accounted for by the fact that it contains the substance of four existing Acts of this Council.

"Outside the Towns of Rangoon and Maulmain there will be five grades of Civil Courts, namely:—

(*a*) the Court of the Myo-ôk;

(*b*) the Courts of the Extra Assistant Commissioner and the Assistant Commissioner;

(*c*) the Court of the Deputy Commissioner;

(*d*) the Court of the Commissioner; and

(*e*) the Court of the Judicial Commissioner.

"With regard to these Courts the Bill empowers the Local Government to confer Small Cause Court jurisdiction upon Myo-ôks to the extent of one hundred rupees, and on Extra Assistant and Assistant Commissioners to the extent of five hundred rupees.

"The Town of Maulmain has a Judge of its own, who exercises original civil jurisdiction within its local limits and has also the powers of a Judge of a Small Cause Court. To relieve this officer and enable him to discharge other duties which we propose to cast upon him, the Bill enables the Local Government to confer upon any Extra Assistant Commissioner or Assistant Commissioner at Maulmain the jurisdiction of an Additional Judge of a Court of Small Causes, and upon the chief ministerial officer of the Court of the Judge of the Town of Maulmain all or any of the powers conferred or conferable by or under the Provincial Small Cause Courts Act, 1887, upon the Registrar of a Court of Small Causes. As this Judge in 1887 disposed of 202 original suits, of which 106 were contested, and of 2,683 small causes, of which 996 were contested, besides criminal business, he seems well entitled to the relief which these provisions are calculated to afford him.

"In Rangoon, besides a Small Cause Court composed of two Judges, there have been for some years a Recorder and an Additional Recorder, to whom the disposal of civil business has been entrusted. In 1887 these two Judges disposed of 265 original suits; and the small causes under ₹1,000 in value were dealt with by the two Judges of the Small Cause Court. It appeared to the Committee that if the jurisdiction of the Small Cause Court were extended to suits of ₹2,000 in value—an extension which may be made without overburdening that tribunal—one Recorder would ordinarily be able to dispose of the residue of the civil business in the Recorder's Court, and they have provided accordingly in the Bill. To give additional relief to the Recorder, as it appears that much of his time is now occupied in the disposal of formal business which ought to be, and in a Presidency High Court would be, disposed of by a Registrar or other ministerial officer, section 56 of the Bill provides that any non-judicial or quasi-judicial act which is required by the Code of Civil Procedure to be done by a Judge, and any act which may be done by a Commissioner appointed to examine and adjust accounts under section 394 of that Code, may in the Court of the Recorder be done by the Registrar of the Court or by such other officer of the Court as the Recorder may direct.

"It may be conceivable however that, even with these alleviations, the growth of business in Rangoon may be so great as to necessitate the appointment of an Additional Recorder; and power is therefore reserved, under section 60, to the Governor General in Council to appoint such an officer should occasion require.

"So much as regards original civil jurisdiction. As regards the trial of criminal offences, we have made but few alterations in the existing law. The criminal business both in Rangoon and Maulmain is not heavy; in 1887 there were 47 sessions cases in Rangoon and 22 in Maulmain. But the annexation of Upper Burma has rendered it necessary to provide for the trial of European British subjects and persons jointly charged with European British subjects throughout the province, and the Bill accordingly declares the Court of the Recorder to be the High Court for the whole of Burma, inclusive of Upper Burma and the Shan States, in reference to such proceedings; sentences of

death passed by the Court of the Recorder as such High Court being subject to confirmation by the High Court in Calcutta. The Bill also empowers the Recorder to hold his Court for the trial of such cases at any place in Burma which the Local Government may direct.

"As regards civil appeals, we have left matters very much as they were. From the Recorder's decisions, in cases where the decree is for a less sum than R3,000, no appeal lies; between R3,000 and R10,000 there is an appeal to the High Court at Calcutta; above Rs. 10,000 to the Privy Council. This appears a somewhat arbitrary division, but, so far as I have been able to ascertain, it is not objected to by litigants and does not seem to have worked otherwise than satisfactorily during the last quarter of a century. The returns of the High Court show that, for a period of ten years, from 1879 to 1888, there were only sixteen civil appeals and ten references from Burma; and, considering that Calcutta is quite as accessible from Burma as for instance from Assam, these figures are very significant.

"From the decisions of the Judge of the Town of Maulmain in civil suits an appeal lies to the Special Court, which for this purpose is composed of the Recorder and the Judicial Commissioner. As a Court of Reference or of Criminal Appeal, the Special Court has a wider range, and may be resorted to in suits pending before, or cases tried by, one of the judicial officers of whom it is ordinarily composed. To obviate any difficulty that might arise from the Court being thus constituted the Bill provides that the Local Government may associate the Judge of the Town of Maulmain with the Judicial Commissioner and the Recorder for the hearing of any particular case or class of cases. As the Special Court has hitherto sat for only about nine days in the year, the work cannot be heavy.

"With regard to the admiralty jurisdiction of the Recorder, we have made no change. As regards insolvency, the Bill provides that in the Towns of Rangoon, Maulmain, Akyab and Bassein the law in force in the presidency-towns, and not that laid down in the Code of Civil Procedure, shall be applicable. In divorce cases we have substituted the Special Court for the High Court at Calcutta.

"Advantage has been taken of the introduction of this Bill to declare the effect of certain enactments in Lower Burma, and to remove difficulties which, upon a careful examination of the laws which constitute the Burma Code, have been found to exist; but, as these matters are fully specified in the Report of the Select Committee, I need not detain the Council by further alluding to them at this stage of the Bill."

The Council adjourned to Friday, the 1st March, 1889.

S. HARVEY JAMES,

Secretary to the Government of India,

Legislative Department.

FORT WILLIAM;
The 27th February, 1889.

SUPPLEMENT TO

The Gazette of India.

No. 9.} CALCUTTA, SATURDAY, MARCH 2, 1889.

OFFICIAL PAPERS.

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GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

CIVIL WORKS.

Irrigation.

REVENUE REPORT OF IRRIGATION WORKS IN THE PUNJAB FOR 1887-88.

No. 291., dated Calcutta, 22nd February 1889.

RESOLUTION—By the Government of India, Public Works Department.

Read—

Letter No. 7049 I., dated 21st December 1888, from the Government of the Punjab, forwarding the Revenue Report of Irrigation Works in the Punjab for 1887-88, and Resolution by that Government reviewing the Report.

OBSERVATIONS.—Capital Accounts are kept for all the canals in the Province of the Punjab which are under the administration of Irrigation Officers, with the exception of the Mazaffargarh Canals, for which only Revenue Accounts are kept. The following statement shows the Capital expenditure :

	Number of works.	During the year 1887-88.			To end of the year 1887-88.		
		Direct.	Indirect.	Total.	Direct.	Indirect.	Total.
Major Works.		R	R	R	R	R	R
Protective Works (Account head 35) . . .	1	82,072	3,309	85,381	33,32,501	1,22,702	34,55,203
Productive Works (Account head 49) . . .	6	18,97,223	80,953	19,78,176	5,17,25,650	24,44,970	5,41,70,620
Minor Works of which Capital and Revenue Accounts are kept (Account head 43) . .	4	—2,816	*Nil*	—2,816	17,80,862	80,289	18,61,151
Grand Total .	11	19,76,479	84,262	20,60,741	5,68,39,013	26,47,961	5,94,86,974

This expenditure of 20½ lakhs was mainly incurred on the Western Jumna Canal (three lakhs), the Sirhind (eight lakhs) and the Chenab (eight lakhs). On the Western Jumna the chief work done was the raising of the banks and the construction of new distributaries and of a main drain. On the Sirhind Canal 365 miles of main and 762 miles of minor distributary channels were completed in the year. The Chenab Canal is still far from complete, and considerable progress was made in the construction of the main channel, branches and distributaries. In addition to the amounts shown in the above table there was an expenditure during the year of R3,87,613 on that portion of the Sirhind Canal which has been constructed for Native States, which increased the total Capital invested by the contributing States to R1,32,39,497.

2. The sanctioned estimates of the eleven works, including the Native State portion of the Sirhind Canal, aggregate about 746 lakhs, of which more than 727 lakhs have been expended. The following statement shows the progress of construction on the different classes of works :

	Sanctioned.		Completed.	
	Miles of Canals.	Miles of Distributaries.	Miles of Canals.	Miles of Distributaries.
Major Works—				
Protective Works	22	116	22	116
Productive Works	1,285	4,558	1,232	4,327
Minor Works—				
Of which Capital and Revenue Accounts are kept	1,753	150	1,753	150

The main channels are completed except on the Chenab Canal; some of the distributaries on the Western Jumna, Bari Doab, Sirhind and Chenab Canals are still unfinished.

3. The actual financial results of the year on the twelve systems, excluding the Native State portion of the Sirhind Canal, were as follows :—

Canal.	Capital outlay.	Gross Revenue.			Working Expenses.			Net Revenue.	Percentage of net Revenue on Capital outlay.
		Direct.	Indirect.	Total.	Direct.	Indirect.	Total.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	R	R	R	R	R	R	R	R	R
Major Works.									
A.—*Protective Works*—Swat River Canal	34,55,203	1,03,257	Nil.	1,03,257	83,745	6,378	90,123	13,134	0·38
B.—*Productive Works*: Western Jumna .	1,08,82,656	13,44,228	51,404	13,95,632	5,45,827	36,482	5,82,309	8,13,323	7·47
Bari Doab . .	1,61,54,012	12,59,681	3,75,256	16,34,937	4,94,917	34,082	5,28,999	11,05,938	6·84
Sirhind . .	2,31,86,184	6,98,640	...	6,98,640	3,45,020	16,813	3,61,883	3,36,807	1·45
Lower Sohag and Para . .	6,28,967	562	29,878	30,440	34,797	2,237	37,034	—6,594	...
Sidhnai . .	7,34,997	1,42,761	...	1,42,761	39,215	1,794	41,009	1,01,752	13·84
Chenab . .	25,83,804	256	...	256	57,331	2,610	59,941	—59,685	...
Total Productive Works . .	5,41,70,620	34,46,128	4,56,538	39,02,666	15,17,107	94,018	16,11,125	22,91,541	4·23
Minor Works.									
C.—*Works of which Capital and Revenue Accounts are kept*—									
Upper Sutlej	5,77,251	27,531	1,34,263	1,61,794	1,51,306	8,336	1,59,642	2,152	0·37
Lower Sutlej and Chenab . .	1,10,102	2,69,678	3,19,933	5,89,611	3,86,678	14,182	4,00,860	1,88,751	171·43
Indus Inundation . . .	7,08,911	80,248	2,05,411	2,85,659	2,99,702	12,486	3,12,188	—26,529	...
Shahpur Inundation . . .	40,739	41,255	...	41,255	16,398	275	16,673	24,582	60·34
Madhopur Workshops . .	4,24,148	...	...		...	..	...	...	...
Total .	18,61,151	4,18,712	6,59,607	10,78,319	8,54,084	35,279	8,89,363	1,88,956	10·15
D.—*Works of which Capital and Revenue Accounts are not kept*— Mazaffargarh	...	1,06,322	2,47,949	3,54,271	1,66,081	6,239	1,72,320	1,81,591	...

Note.—These figures differ from the Finance Accounts in three respects; the indirect charges in column 7 (which are mainly a calculation of liability for Leave and Pension allowances) are not shewn in the Finance Accounts; of the indirect receipts in column 4 which are a share of Land Revenue credited to Canals only that portion which pertains to Major Works is shown in the Finance Accounts. In the figures against C—Minor Works, the sum of R2,61,907 is credited under column 3 and debited under column 6 on account of statute labour and expenditure from Fine Funds, and this figure will not be found in the Finance Accounts. Against D—Minor Works, a figure of R1,04,741 is similarly debited and credited for the same reason.

The results displayed by this table are extremely satisfactory. The Protective Work—the Swat River Canal—has paid its working expenses, and its income will further increase when full water-rates are assessed. The Productive Works taken collectively are paying more than 4 per cent., although the majority of them have been less than five years in operation. The Sidhnai Canal, which has only been open two years, gave a return of 13·84 per cent. on its Capital; the Western Jumna, 7·47; and the Bari Doab, 6·84.

Of the Minor Works the returns from the Lower Sutlej and Chenab and from the Shahpur Canals were 171·43 and 60·34 per cent. respectively. The Upper Sutlej Series only just paid its way and the Indus Series was worked at a loss, but here the country is not very favourable for irrigation, the credit given on account of irrigated land is small, and maintenance is expensive.

4. Two of the seven Major works—the Western Jumna and the Sidhnai Canals—shew a clear profit to the State on the whole of the operations since they were opened, that is to say, the total net Revenue has exceeded the total interest charges to date. The excess on the Western Jumna Canal is very large. On the other five systems the interest charges to date are in excess of the net Revenue, but in the case of the Bari Doab Canal, the deficit will disappear in two or three years. The other works have only lately come into operation.

5. The figures in the foregoing paragraphs have been based on the actual receipts as given in the accounts. The following statement has been drawn up to show the revenue assessed on irrigated lands in 1887-88 (which differs from the collections mainly in this respect, that the Rabi assessment of 1887-88 is not due in that year and is not collected till 1888-89), as well as the different systems of assessment and heads under which it is credited.

	Water-rates.	Occupiers' rates.	Owners' rates.	Share of Land Revenue.	Water advantage rates.	Gross assessed Revenue excluding miscellaneous.	Rate per acre irrigated.
1	2	3	4	5	6	7	8
							R
1 Swat River	1,84,829	...	...	...	...	1,84,829	1·91
2 Western Jumna Canal . .	...	7,50,154	2,06,815	51,404	...	10,08,373	4·24
3 Bari Doab	...	11,84,529	...	...	3,93,903	15,78,432	3·33
4 Sirhind	9,86,674	...	...	...	...	9,86,674	2·52
5 Lower Sohag and Para . .	19,568	...	...	22,060	...	41,628	1·00
6 Sidhnai	1,63,619	...	...	...	...	1,63,619	2·17
7 Chenab	...	5,976	...	...	...	5,976	0·55
8 Upper Sutlej . . .	...	16,190	...	1,35,981	15,860	1,68,031	1·21
9 Lower Sutlej and Chenab .	...	173	...	3,19,933	...	3,20,106	1·07
10 Indus	...	...	...	2,05,411	...	2,05,411	1·07
11 Shahpur	34,320	...	...	...	...	34,320	2·04
12 Mazaffargarh . . .	...	...	...	2,47,949	...	2,47,949	0·88
TOTAL .	13,89,010	19,57,022	2,06,815	9,82,738	4,09,763	49,45,348	2·19

6. On the Swat River, Sirhind, Sidhnai, Chenab, Shahpur and part of the Lower Sohag and Para Canals, a single charge is made for water supplied to irrigated lands; this is shown in the second column. On most of the other canals occupiers rates are charged, which are supplemented by "owners" and "water advantage" rates, or by a share of land revenue. On part of the area irrigated by the Western Jumna Canal, credit is given for the share of land revenue which was assessed as irrigated in the old settlements; the rest of the tract commanded by this canal has since been re-assessed at dry rates, and an "owners" rate is charged on areas actually irrigated. The "water advantage" rate on the Bari Doab Canal, and on that part of the Upper Sutlej Canal which is situated in Lahore District is somewhat of the same nature as an "owners" rate,

from which it differs in being a fixed charge for each acre irrigated, instead of varying with the crop grown: this charge which was fixed at the last settlement, varies in different villages. On the remaining part of the tracts watered by the Upper Sutlej and Lower Sohag and Para Canals, which falls within the Montgomery District, the assessment is a fluctuating one, and a share of it is credited to irrigation, as shown in column 5. On the Indus and Mazaffargarh Canals, and with a very small exception on the Lower Sutlej and Chenab Canals, no separate charge is made for water, but a share of the Land Revenue is credited to irrigation; this share is generally the whole of the land revenue where there are no wells, and half of it where the canal water is supplemented by wells.

In the case of the two latter canals, the cultivators also give labour without payment for the maintenance of the canals. The cultivators on the Indus Canals also contribute in cash towards the cost of maintaining their canals.

7. The figures in column 8, "Rate per irrigated acre," vary considerably. The low rates shown for the Lower Sutlej and Chenab, Indus, and Mazaffargarh Canals are due to the value of the free labour and contributions, as described above, being omitted from the statement. The Upper Sutlej Canal rates will be reconsidered when the next settlement of the Montgomery District is made. Of the remaining canals, on the Western Jumna, Bari Doab and Shahpur Canals alone is water assessed at the full sanctioned rates; the rest have only lately come into operation, and, according to the usual custom, full rates on new irrigation are only gradually arrived at.

8. The actual outstandings of revenue due, but not collected, had increased from R57,187 at the end of 1886-87 to R73,132 at the end of 1887-88. The balances are mainly due from the Western Jumna and Sirhind Canals; in the former case it is attributed to distress in certain villages in the Dehli District, and in the latter to a large sum due by the Faridkote State. It was anticipated that the outstandings would be realized early in the ensuing year.

9. The areas irrigated by the different canals are compared in the following statement with those of previous years:

		1887-88.	1886-87.	1885-86.	1884-85.	1883-84.
	MAJOR WORKS.	Acres.	Acres.	Acres.	Acres.	Acres.
	Protective Works—					
PERENNIAL	1 Swat River Canal	96,686	74,373	44,092	...	...
	Productive Works—					
	2 Western Jumna Canal	237,821	315,911	223,322	279,208	472,426
	3 Bari Doab Canal .	473,465	405,152	505,357	376,762	390,860
	4 Sirhind Canal (British portion) . .	390,965	215,625	152,837	36,102	5,030
INUNDATION	5 Lower Sohag and Para Canal . . .	41,159	17,340	17,246	645	...
	6 Sidhnai Canal . .	75,284	27,162	...	...	...
	7 Chenab Canal . .	10,854	...	...	...	...
	Minor Works—					
	8 Upper Sutlej Canals .	138,637	102,524	75,843	90,074	71,374
	9 Lower Sutlej and Chenab Canals . .	297,595	324,612	328,761	372,607	329,976
	10 Indus Inundation Canals	190,476	178,671	172,122	186,302	150,418
	11 Shahpore Inundations Canals . . .	16,812	13,858	15,727	14,553	5,485
	12 Mazaffargarh Canals .	280,327	275,412	252,260	258,035	226,499
	TOTAL .	2,250,081	1,950,640	1,787,567	1,614,288	1,652,068

The area irrigated is again the largest on record; it consisted of 1,121,246 acres of kharif and 1,128,835 acres of rabi. The increase is for the most

part due to the extension of irrigation on the new canals. The irrigation on the Sirhind Canal in its fifth year exceeds the forecast for the thirteenth year, and is 75 per cent. of the probable ultimate area. The Sidhnai Canal in the second year and Swat River Canal in the third year have irrigated more than the maximum ultimate areas which they were estimated to attain after eight and fifteen years respectively.

The Chenab Canal was first opened in July 1887 in the middle of the kharif; some crops were irrigated in that season, but could not be matured owing to accumulations of silt in the supply channel. The water rates on that crop were entirely remitted. In the rabi crop 5,982 acres were irrigated. This crop was fully matured.

There was a falling off in the irrigation on the Western Jumna Canal where the rabi crop was only 57,699 acres as compared with 182,602 in the previous year. The decrease was due to the particularly heavy rain-fall which occurred during the latter months of the kharif and to timely showers during the rabi crops.

10. The whole of the facts regarding the irrigation and working of the Native State Branches of the Sirhind Canal had not been received in time for incorporation in this report. It appears that the area of irrigation reached 96,541 acres in 1887-88, as compared with 63,807 acres in 1886-87, which was the first year of systematic irrigation. The ultimate area which was estimated to be irrigable by these branches is 278,375 acres, so that the irrigation of 1887-88 is 35 per cent. of the ultimate area, a result which must be regarded as decidedly satisfactory.

11. The value of the crops irrigated during the year aggregated R 6,84,66,306, which is 117 lakhs of rupees in excess of the previous year. The wheat crop was, as usual, the largest and most valuable; 783,189 acres of this crop, estimated at more than 251 lakhs in value, were matured by canal irrigation. There was a considerable increase in the area under sugarcane, 83,691 acres, estimated at R83,69,079 in value, were irrigated, and the area is nearly 40 per cent. in excess of the average of the previous four years.

12. The duty of each cubic foot per second of water entering the Canals varied in the kharif crop from 90 acres on the Western Jumna to 57 acres on the Sirhind Canal. The rabi duty varied from 145 acres on the Swat River to 32 acres on the Western Jumna, where the supply was kept up more for navigation than for irrigation. A foot-note has been attached to form No. I. E. of the Report explaining the method of calculating the dûties; it would be well if it were stated in the next report what number of days in each case forms the "base" to which the duties are calculated.

13. The working expenses, including indirect charges, are shewn in the following statement:

		1887-88.	1886-87.	1885-86.	1884-85.	1883-84.
		R	R	R	R	R
	MAJOR WORKS.					
	Protective Works—					
	Swat River Canal .	90,123	55,035	25,009	...	...
	Productive Works—					
PERENNIAL .	Western Jumna Canal	5,82,309	5,24,360	5,16,579	4,77,422	4,77,664
	Bari Doab Canal .	5,28,999	5,91,230	5,52,042	4,99,607	5,62,330
	Sirhind Canal (British portion) . .	3,61,833	2,39,603	2,20,280	1,45,210	17,491
INUNDATION .	Lower Sohag and Para Canal . . .	37,034	13,008	8,139	...	...
	Sidhnai Canal . .	41,009	14,364	...	...	...
	Chenab „ . .	59,941	...	...	...	...

	1887-88.	1886-87.	1885-86.	1884-85.	1883-84.
	R	R	R	R	R
Minor Works—					
Works for which Capital and Revenue Accounts are kept—					
Upper Sutlej Canals	1,59,642	1,50,483	1,12,765	1,16,895	1,32,853
Lower Sutlej and Chenab Canals .	4,00,860	3,83,789	3,37,317	4,22,662	4,62,072
INUNDATION . Indus Canals .	3,12,188	2,49,040	2,36,082	2,52,573	3,06,483
Shahpur Canals .	16,673	11,426	10,986	10,849	11,435
Works for which only Revenue Accounts are kept—					
Mazaffargarh Canals	1,72,320	1,45,302	1,66,545	1,88,397	1,77,326
TOTAL .	27,62,931	23,77,640	21,85,744	21,13,615	21,47,654
Per acre irrigated .	1·22	1·22	1·22	1·31	1·30

The rate per acre of the working expenses of Major works was R1·28 and that of Minor works R1·14 as compared with R1·36 and R1·05 in the previous year.

The increase in working expenses on the Western Jumna Canal was due to repairs of works at Dadupur, which were seriously injured by floods in July 1887, and to the construction of masonry core walls in part of the banks of the Okla Navigation Canal. This increase in expenditure, coupled with a decreased area of irrigation, causes the rate per acre of the working expenses of this canal to exceed those of any other, with the exception of the newly-opened Chenab Canal, where the working expenses were peculiarly heavy owing to exceptional circumstances. Omitting the Chenab Chanal, which was not regularly in work, the highest rate was R2·48 on the Western Jumna Canal, and the lowest was R0·54 on the Sidhnai Canal. On three of the Inundation Canals, and on the Bari Doab, the rate exceeded R1 per acre, and on six canals it fell below R1.

14. The details of the working expenses shown in the preceding paragraph are as follows:

	1887-88.	1886-87.
	R	R
Establishment	10,05,002	8,38,568
Works and repairs	15,85,820	13,88,697
Tools and Plant	30,195	18,617
Indirect charges	1,41,914	1,17,401
TOTAL .	27,62,931	23,63,283

The charge for establishment again is made up of the following items:

	1887-88.	1886-87.
	R	R
Share of direction	1,50,704	1,26,893
Executive Officers	5,31,046	4,51,024
Medical "	7,557	5,640
Collection and Police	1,95,479	1,72,389
Fees of Lumberdars and Patwaris . .	1,20,216	82,622
TOTAL .	10,05,002	8,38,568

The cost of direction and of accounts is divided between the Irrigation Department and other branches, so that the figure shown against the first line is a calculated ratio, not an actual sum. The "Executive Officers" charge represents an actual, since the Irrigation Establishment of the Punjab is separate from the Roads and Buildings Branch, and its whole cost is charged against Irrigation: part, however, is debited to construction (R3,60,468 in 1887-88, at 23 per cent. on the cost of works and repairs, but this figure again includes a

share of the cost of direction, &c.) and the rest to working expenses. The charge for Medical officers generally is the cost of the Medical staff employed on the canals, and in some cases it is a contribution on payment of medical attendance. The head "Collection and Police" indicates the pay of the special Revenue Establishments—Deputy Collectors, Daroghas, Zillahdars, Amins for measurement, Patwaris to prepare the record of charges and the bills on which canal rates are collected, and Patrols. The last head indicates the fees to Lumberdars who collect the water rates and pay them into the Civil Treasury, retaining a commission of 3 per cent.: and in some cases where special Canal Patwaris are not appointed, fees are paid to the village Patwaris. The Executive staff not only supervise works and repairs, but also watch over the distribution of the water, the measurement of the fields, the records of the crops, and the assessment of the water rates, and have also Magisterial powers for the enforcement of the provisions of the Canal Act.

15. The receipts from and expenditure on navigation on the Western Jumna and Sirhind Canals are shewn in the margin: the net receipts are larger than last year, and may be expected to increase, as on the Sirhind Canal communication with Ferozepore City has just been completed. On the Western Jumna Canal, also, through communication has been opened to Dehli and Hissar. The value of goods carried was 24½ lakhs as compared with 11½ lakhs in the previous year.

	Western Jumna Canal.		Sirhind Canal.	
	1886-87.	1887-88.	1886-87.	1887-88.
Receipts . .	19,473	47,497	8,789	12,105
Expenditure . .	5,216	9,101	21,803	18,803

The miscellaneous revenue from water-power, plantations, &c., increased to R3,13,700, and is about 32 per cent. above the average of the previous four years. The increase was chiefly in mill-rents.

16. The rainfall of the year was generally below the average in both the rabi and kharif seasons, except on the Western Jumna and on the upper portions of the Sirhind and Chenab Canals; the supplies in the Ravi and Sutlej rivers were at times unequal to the requirements of the Bari Doab and Sirhind Canals.

17. The Report, which is well arranged and illustrated by excellent maps, which is due on the 15th of November, was received by the Government of India on the 26th December 1888; the report for the previous year was received on the 30th of November 1887. The Government of India trusts that the Report will in future years be submitted on the date fixed.

18. In the concluding paragraph of the Resolution by the Punjab Government on the Chief Engineer's Report, His Honour the Lieutenant Governor congratulates the Officers of the Irrigation Department on the excellent progress made during the past year, and on the results which have been obtained. His Excellency the Governor General in Council has much satisfaction in endorsing the favourable opinion expressed by the Lieutenant Governor.

ORDER.—Ordered, that copies of this Resolution and of the Report, and of the Resolution by the Punjab Government, be forwarded to the Finance and Commerce and the Revenue and Agricultural Departments for information.

Ordered also, that copies of this Resolution be forwarded to the Government of the Punjab for information and guidance, and that copies of this Resolution and of the Report and Resolution by the Punjab Government be forwarded to the Local Governments and Administrations in the Public Works Department, noted in the margin, for information.

The Governments of Madras, Bombay, Bengal, and the North-Western Provinces and Oudh, in the Public Works Department.
The Chief Commissioners of the Central Provinces and Burma.
The Foreign Department, for communication to the Resident in Mysore and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General in Central India and Rajputana.

Ordered further, that this Resolution and the Resolution by the Local Government, with a few selected tables, be published in the Supplement to the *Gazette of India*, and that copies of this Resolution be forwarded to Her Majesty's Secretary of State for India.

J. G. FORBES, *Colonel, R.E.*,
Offg. Deputy Secy. to the Govt. of India.

IRRIGATION BRANCH.

No. 6988 I., dated Lahore, the 17th December 1888.

RESOLUTION—By the Hon'ble the Lieutenant-Governor of the Punjab and its Dependencies.

READ—

Revenue Report of the Officiating Chief Engineer, Irrigation Works, Punjab, for the year ending 31st March 1888.

RESOLUTION.—The following table shows the outlay under Capital during, and to the end of, the year 1887-88 :—

Budget Head.	Canal.	Capital outlay. During 1887-88.	Capital outlay. To the end of 1887-88.
		R	R
35 Protective Irrigation Works .	Swat River . . .	85,381	34,55,203
49 Irrigation Works not charged against Revenue . .	Western Jumna . . .	2,97,763	1,08,82,656
	Bári Doab . . .	17,988	1,61,54,012
	Sirhind	7,92,277	2,31,56,184
	Lower Sohág and Pára .	66,969	6,28,967
	Sidhnai	14,267	7,34,997
	Chenáb	7,88,912	25,83,804
	Total .	19,78,176	5,41,70,620
43 Minor Works and Navigation not classed as Productive.	Upper Sutlej . . .	...	5,77,251
	Lower Sutlej and Chenáb .	...	1,10,102
	Indus	—1,072	7,08,911
	Shahpur	...	40,739
	Mádhopur Workshops . .	—1,744	4,24,148
	Total .	—2,816	18,61,151
	Total Imperial .	20,60,741	5,94,86,974
Contributions . .	Sirhind Canal . . .	3,87,613	1.32,39,497

Under item 43, the Capital outlay of R35,456 on Abdul Raman Khan's Canal has been struck off the books with the sanction of the Government of India. For the Muzaffargarh Canals only Revenue Accounts are kept up.

2. The figures of Assessments, Working Expenses, Profits and Interest charges, for the year 1887-88, are given in the following table for each Canal, and the totals compared with those of 1886-87 :—

Item No.	Canal.	Assessments.	Working Expenses.	Profit.	Interest charges.
		R	R	R	R
35	Swát River . . .	1,87,020	90,123	96,897	1,31,659
49	Western Jumna . .	11,02,415	5,91,745	5,10,670	4,07,993
	Bári Doáb . . .	17,12,122	5,30,727	11,81,395	6,20,643
	Sirhind	10,41,209	3,62,187	6,79,022	8,66,706
	Lower Sohág and Pára .	42,190	37,034	5,156	22,963
	Sidnai	1,64,120	41,009	1,23,111	28,156
	Chenáb	6,232	59,941	—53,709	84,621
	Total 49 .	40,68,288	16,22,643	24,45,645	20,31,082
	Total 35 and 49 .	42,55,308	17,12,766	25,42,542	21,62,741

Item No.	CANAL.	Assessments.	Working Expenses.	Profit.	Interest charges.
		R	R	R	R
43	Upper Sutlej . . .	1,82,220	1,59,689	22,531	...
	Lower Sutlej and Chenáb .	5,89,888	4,01,137	1,88,751	...
	Indus	2,87,680	3,12,217	—24,537	...
	Shahpur	34,994	16,673	18,321	...
	TOTAL .	10,94,782	8,89,716	2,05,066	...
	Muzaffargarh . . .	3,54,286	1,72,335	1,81,951	...
	TOTAL 43 .	14,49,068	10,62,051	3,87,017	...
	GRAND TOTAL, 1887-88 .	57,04,376	27,74,817	29,29,559	21,62,741
	GRAND TOTAL, 1886-87 .	47,03,575	23,77,640	23,25,935	20,82,512

In round numbers the Assessments have improved by ten lakhs and the Profits by six lakhs of rupees.

Excluding the Muzaffargarh Canals, which have no Capital Account, the Profits amount to R27,47,608, and show a return of 4·62 per centum on R5,94,86,974, the total Capital outlay at the end of 1887-88.

In 1886-87 the percentage was 3·70 and in 1885-86, 3·61.

3. The Protective and Productive Works, on which alone interest is charged, show a profit of R25,42,542 against R19,11,025 in 1886-87; this is equivalent to a return of 4·41 per centum on the total Capital outlay of R5,76,25,823, the return having been 3·44 in 1886-87, and 3·29 in 1885-86. The Swat River Canal, a Protective Work, shows a return of 2·80 per centum and the Productive Works proper a return of 4·51 per centum.

4. The total Collections for 1887-88 under Protective and Productive Works amount to R40,17,441, and the Working Expenses to R17,12,766; there remains, therefore, a balance of R23,04,675 to meet the charges of R21,62,741 on account of interest, and the net result is a surplus of R1,41,934; in 1886-87 there was a deficit of R3,12,863.

The profits are equivalent to a return of R4·00 per centum on the Capital outlay; taking Productive Works alone the return is 4·23 per centum.

The returns from the several Canals for 1886-87 and 1887-88 will be seen from the following table :—

Nature of Project.	CANALS.	RETURNS PER CENTUM.	
		1886-87.	1887-88.
Protective . .	Swát River Canal	—0·84	0·38
Productive . .	Western Jumna	3·52	7·47
	Bári Doáb	8·09	6·84
	Sirhind	0·51	1·45
	Lower Sohág and Pára	1·05	—1·04
	Sidhnai	—0·17	13·84
	Chenáb	...	—2·31
	TOTAL PRODUCTIVE .	3·57	4·23
	TOTAL PROTECTIVE AND PRODUCTIVE .	3·29	4·00

The high percentage on the Bári Doáb Canal in 1886-87 was due to adjustments; excluding adjustments the percentage was 6·84. The success of the Sidhnai Canal, which shows a return of 13·84 per centum in the second year of its working, is very gratifying.

5. Under Minor Works and Navigation, the profits based on Collections have fallen from R2,05,292 in 1886-87 to R1,88,956 in 1887-88, owing to the

profits from the Upper Sutlej and Lower Sutlej and Chenáb systems having been smaller. The profits from the Muzaffargarh Canals have also fallen from R2,00,025 to R1,81,951.

6. The following table shows the financial results of Protective and Productive Works up to the end of 1887-88 :—

Nature of Project.	Canals.	Total of net profits.	Total of interest charges.	Balance of	
				Net profits.	Interest charges.
		R	R	R	R
Protective .	Swát River . .	—39,946	8,63,525	...	9,03,471
Productive	Western Jumna . .	3,60,16,346	69,40,805	2,90,75,541	...
	Bári Doáb . .	1,46,80,730	1,52,44,318	...	5,63,588
	Sirhind . . .	2,36,508	84,35,133	...	81,98,625
	Lower Sohág and Pára	1,097	64,531	..	63,434
	Sidhnai . . .	1,00,581	81,647	18,934	...
	Chenáb . . .	—59,685	2,16,805	...	2,76,490
	Total Productive .	5,09,75,577	3,09,83,239	1,99,92,338	...
	Total, 1887-88 .	5,09,35,631	3,18,46,764	1,90,88,867	...
	Total, 1886-87 .	4,86,30,956	2,96,84,023	1,89,46,933	...

Within two years the Bári Doáb Canal will have cleared off its balance of interest charges, and by that time it is hoped that the Sirhind Canal will meet its interest charges, and commence to clear off the large balance against it. The state of the Sidhnai Canal account is very satisfactory.

7. The Working Expenses of Protective and Productive Works, as shown in the table which accompanies para. 2, amounted to R17,12,766 against R14,37,600 in 1886-87. The increase is spread over all the Canals, and is principally due to the change from construction to revenue management on the newly opened Canals; the Chenáb Canal commenced to incur maintenance charges during the year, having been opened in July 1887. The rate per acre irrigated has fallen from R1·36 in 1886-87 to R1·29 in 1887-88. The Working Expenses of Minor Works has risen from R9,40,040 in 1886-87 to R10,62,051 in 1887-88. This is due partly to new protective bunds on the Indus Canals and extensions of the tail Canals of the Muzaffargarh system, and partly to a revision of the system on which Establishment charges are distributed. The rate per acre is R1·15 against R1·05 in 1886-87.

8. The cost of Establishment per acre irrigated is shown in the following statement for each system of Canals for the last three years :—

Canal.	Cost of Establishment per acre.		
	1885-86.	1886-87.	1887-88.
Swát River Canal	0·21	0·25	0·47
Western Jumna Canal	1·22	0·81	1·09
Bári Doáb Canal	0·45	0·59	0·51
Sirhind Canal	0·35	0·29	0·30
Lower Sohág and Pára Canal	0·09	0·14	0·39
Sidhnai Canal	...	0·15	0·17
Chenáb Canal	...	...	1·72
Upper Sutlej Inundation Canals . . .	0·76	0·54	0·41
Lower Sutlej and Chenáb Inundation Canals .	0·21	0·27	0·34
Indus Inundation Canals	0·47	0·44	0·44
Muzaffargarh Inundation Canals . . .	0·15	0·13	0·16

As noticed in the Resolution in last year's Report, the high rate on the Western Jumna Canal is receiving attention, and the separate circle of superintendence for that Canal will also be abolished from the commencement of 1889-90.

9. The mileage of channels sanctioned and completed at the end of 1887-88 is shown in the following table:—

	Canals.	Mileage of Canals.		Mileage of Distributaries.		Mileage available for navigation.
		Sanctioned.	Completed.	Sanctioned.	Completed.	
		Miles.	Miles.	Miles.	Miles.	Miles.
Perennial.	Swát River	22	22	116	116	...
	Western Jumna	366	366	858	795	243
	Bári Doáb	354	354	1,050	1,045	...
	Sirhind — British	319	319	2,299	2,206	140
	Sirhind — Native States	223	223	1,958	1,957	46
Inundation.	Lower Sohág and Pára	94	94	37	37	...
	Sidhnai	37	37	112	112	...
	Chenáb Canal	115	62	202	132	...
	Upper Sutlej	220	220	108	108	...
	Lower Sutlej and Chenáb	741	741	19	19	...
	Indus	700	700	...	...	...
	Shahpur	92	92	23	23	...
	Muzaffargarh	725	723	393	368	...
	Total — British	3,785	3,730	5,217	4,961	383
	Total — Native States	223	223	1,958	1,957	46

The mileage was revised and corrected during the year, which accounts for differences between this year's and last year's figures.

10. The following are the areas irrigated during the past five years:—

Year.	Perennial Canals.			Inundation Canals.			Total.		
	Kharif.	Rabi.	Total.	Kharif.	Rabi.	Total.	Kharif.	Rabi.	Total.
	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
1883-84	366,567	501,749	868,316	434,262	349,490	783,752	800,829	851,239	1,652,068
1884-85	345,869	346,203	692,072	522,474	399,742	922,216	868,343	745,945	1,614,288
1885-86	368,574	557,034	925,608	501,939	360,020	861,959	870,513	917,054	1,787,567
1886-87	351,472	659 589	1,011,061	536,301	403,278	939,579	887,773	1,062,867	1,950,640
1887-88	543,030	655,907	1,198,937	578,216	472,928	1,051,144	1,121,246	1,128,835	2,250,081

The area irrigated by Perennial Canals in the Rabi of 1887-88 is slightly less than in 1886-87, owing to the area on the Western Jumna Canal being unusually small; with this exception all the figures for 1887-88 are the best on record, and the total area for that year is more than one-third larger than that for 1883-84. The development of irrigation on the new Canals continues to make rapid strides, and is far in advance of what was expected when the projects were prepared.

11. The following are the areas of the principal crops irrigated during the last five years:—

Crops.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	Acres.	Acres.	Acres.	Acres.	Acres.
Sugarcane	54,675	69,610	58,398	59,104	83,691
Rice	146,857	147,401	147,529	146,777	158,837
Jowár	128,473	159,041	152,756	151,525	189,839
Maize	32,259	18,606	39,994	36,961	80,876
Wheat	615,831	533,838	649,442	747,514	783,189
Cotton	177,308	186,549	196,851	212,779	223,470

The areas of 1887-88 are in every case the largest yet recorded.

12. The value of crops irrigated by Canals during 1887-88 is estimated at R6,84,66,306; in 1886-87 the estimate was R5,67,58,501.

The value of crops on Perennial Canals averaged R34·7 per acre, while the average water-rate, including owner's and water-advantage rates, was only R3·1 per acre, or one-eleventh.

13. The supplies in the rivers Rávi and Sutlej were unequal to the demand for Rabi crops on the Bári Doáb and Sirhind Canals. The head-works of all the Canals are in a satisfactory condition, but the Dádúpur Regulator on the Western Jumna Canal was severely damaged by unusually high floods in the Somb and Patrála torrents, which cross the Canal above the Regulator.

14. In the Kharíf season, the rains were late in commencing, and the rainfall was below the average on most of the Canals, the exceptions being the Western Jumna, upper portion of the Sirhind and Chenáb Canals. In the Rabi season the rainfall was generally below the average.

15. The following table shows the duty, or area irrigated per cubic foot of water entering the Canal, on the Perennial Canals for the last five years:—

Canals.	Area irrigated per cubic foot.									
	1883-84.		1884-85.		1885-86.		1886-87.		1887-88.	
	Kharíf.	Rabi.	Kharíf.	Rabi.	Kharíf.	Rabi.	Kharíf.	Rabi.	Kharíf.	Rabi.
Swát River	...	...	...	...	...	...	62	...	84	...
	...	...	.	...	...	152	...	188	...	145
Western Jumna	74	...	94	...	86	...	66	...	90	...
	...	121	..	81	...	70	...	110	...	82
Bári Doáb	53	...	48	...	59	...	69	...	61	...
	...	139	...	115	...	140	...	123	...	123
Sirhind	...	...	...	...	57	...	46	..	57	...
	...	...	...	...	...	126	...	88	...	107

The low Rabi duty on the Western Jumna Canal is due to there being very little demand for water, and to supplies having to be run for navigation purposes. The discharge tables have been revised where necessary, and the duty for 1887-88 is based on the revised tables.

16. The Miscellaneous Receipts for the last five years are given in the following table:—

Year.	Miscellaneous Receipts.
	R
1883-84	2,35,631
1884-85	2,08,141
1885-86	2,73,568
1886-87	2,28,470
1887-88	3,13,700

There has been a considerable rise in mill rents on the Bári Doáb and Sirhind Canals, in navigation receipts on the Western Jumna and Sirhind Canals, and in receipts from plantations on a number of the Canals.

17. The Chenáb Canal was opened for irrigation in July 1887, and water was readily taken, but as described in para. 198 of the Chief Engineer's Review, the low level of water in the river and the unexpectedly heavy deposits of silt at the head of the Canal were unfavorable to successful results, and it was considered necessary to remit the assessments on the whole of the Kharíf crop. At present the supply in the Canal fails at a time when water is urgently required both to mature the Kharíf crops and to prepare the land for Rabi sowings, and it appears that a command of supply, which can only be secured

by a weir across the river, is needed for the successful development of this project.

18. Complete statistics of the working of the Native States Branches of the Sirhind Canal have not yet been received, but the available information is contained in the following table :—

Areas irrigated.

	Patiala.			Nabha.			Jind.			Total.		
	Kharif.	Rabi.	Total.	Kharif.	Rabi.	Total.	Kharif.	Rabi.	Total.	Kharif.	Rabi.	Total.
	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
Ultimate area .	109,379	123,343	232,722	11,514	12,983	24,497	9,943	11,213	21,156	130,836	147,539	278,375
Actual areas.												
1886-87 . .	5,651	42.269	47,920	704	5,895	6,599	1,892	7,396	9,288	8,247	55,560	63,807
1887-88 . .	27,032	50,949	77,981	3,828	5,105	8,933	3,756	5,871	9,627	34,616	61,925	96,541

As soon as complete figures are received, accounts showing the balances of revenue and charges will be prepared and kept up.

19. Projects were submitted during the year for the Sirsa Branch of the Western Jumna Canal and for a Perennial Canal from the left bank of the Jhelum River.

Surveys were also started for an Inundation Canal from the left bank of the Chenáb River near Chiniot to irrigate the low-level lands of the Jhang District.

20. His Honor the Lieutenant-Governor considers that the results shown by the report are eminently satisfactory. As has been shown, the estimated value of crops irrigated by the canals is higher by 117 lakhs than the estimate for the previous year; the profits have also improved by six lakhs, and are now equal to a return of 4 per cent on Capital outlay. The area irrigated, which has been gradually developing, is now more than a third larger than it was five years ago. Sir J. Lyall wishes to congratulate Colonel Home and the officers of the Irrigation Department generally on these excellent results, which are due, no doubt, in large part to their skill, activity and careful management.

By order of the Hon'ble the Lieutenant-Governor,

F. J. HOME, *Lieut.-Col., R.E.,*

Offg. Joint-Secretary to Government, Punjab,
Public Works Department, Irrigation Branch.

Statement showing the Financial Results of Irrigation Works in the Punjab up to and for the year 1887-88, the Revenue Account being based on the Collections for the year.

CANALS.	CAPITAL OUTLAY.						GROSS REVENUE.						WORKING EXPENSES.		NET REVENUE.		CHARGES FOR INTEREST.		PROFIT.		PERCENTAGE OF PROFIT DURING YEAR ON CAPITAL OUTLAY.	
	During 1887-88.			To end of 1887-88.			During 1887-88.			To end of 1887-88.			During 1887-88.	To end of 1887-88.	During 1887-88.	To end of 1887-88.	During 1887-88.	To end of 1887-88.	During 1887-88.	To end of 1887-88.	Excluding interest.	Including interest.
	Direct.	Indirect.	Total.	Direct.	Indirect.	Total.	Direct.	Indirect.	Total.	Direct.	Indirect.	Total.										
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
CANALS IN OPERATION.																						
Works for which Capital and Revenue Accounts are kept.																						
PROTECTIVE WORKS.																						
Swát River Canal	82,072	3,309	81	33,32,501	1,22,702	34,55,203	1,03,257	...	1,03,257	1,30,221	...	1,30,221	90,123	1,70,167	13,134	—39,946	1,31,659	8,63,525	—1,18,525	—9,03,47	0·38	—3·43
PRODUCTIVE WORKS.																						
Western Jumna Canal	2,78,741	19,022	2,97,763	1,03,39,187	5,43,469	1,08,82,656	13,53,664	51,404	14,05,068	3,38,18,258	1,72,93,832	5,11,12,090	5,91,745	1,50,95,744	8,13,323	3,60,16,346	4,07,993	69,40,805	4,05,330	2,90,75,541	7·47	3·72
Bári Doáb Canal	17,096	892	17,988	1,55,24,613	6,29,399	1,61,54,012	12,61,409	(c)3,74,593	16,36,002	2,03,70,876	71,69,553	2,75,40,429	5,30,727	1,28,59,699	11,05,275	1,46,80,730	6,20,643	1,52,44,318	4,84,632	—5,63,588	6·84	3·00
Sirhind Canal {Imperial	7,50,686	41,591	7,92,277	2,20,42,985	11,43,199	2,31,86,184	6,98,994	...	6,98,994	12,21,279	...	12,21,279	3,62,187	9,84,771	3,36,807	2,36,508	8,66,706	84,35,133	—5,29,899	—81,98,625	1·45	—2·28
Sirhind Canal {Contributions	3,87,613	...	3,87,613	1,32,39,497	...	1,32,39,497	16,266	...	16,266	42,758	...	42,758	1,87,637	3,88,331	—1,71,371	—3,45,573	...	...	—1,71,371	—3,45,573	—1·29	—1·29
Lower Sohág and Pára Canal	65,209	1,760	66,969	(a)6,06,678	22,289	6,28,967	562	29,878	30,440	1,661	57,617	59,278	37,034	58,181	—6,594	1,097	22,963	64,531	—29,557	—63,434	—1·04	—4·69
Sidhnai Canal	12,434	1,333	14,267	(b)7,10,124	24,873	7,34,997	1,42,761	...	1,42,761	1,55,954	...	1,55,954	41,009	55,373	1,01,752	1,00,581	28,156	81,647	73,596	18,934	13·84	10·01
Chenáb Canal	7,73,057	15,855	7,88,912	25,02,063	81,741	25,83,804	256	...	256	256	...	256	59,941	59,941	—59,685	—59,685	84,621	2,16,805	—1,44,306	—2,76,490	—2·31	—5·58
TOTAL {Imperial	18,97,223	80,953	19,78,176	5,17,25,650	24,44,970	5,41,70,620	34,57,646	4,55,875	39,13,521	5,55,68,284	2,45,21,002	8,00,89,286	16,22,643	2,91,13,709	22,90,878	5,09,75,577	20,31,082	3,09,83,239	2,59,796	1,99,92,338	4·23	0·48
TOTAL {Contributions	3,87,613	...	3,87,613	1,32,39,497	...	1,32,39,497	16,266	...	16,266	42,758	...	42,758	1,87,637	3,88,331	—1,71,371	—3,45,573	...	...	—1,71,371	—3,45,573	—1·29	—1·29
MINOR WORKS AND NAVIGATION.																						
Works for which Capital and Revenue Accounts are kept.																						
CANALS IN OPERATION.																						
Upper Sutlej Inundation Canals	...	...	...	5,21,103	56,148	5,77,251	27,578	1,34,263	1,61,841	9,39,929	19,67,173	29,07,102	1,59,689	29,62,575	2,152	—55,473	...	...	2,152	—55,473	0·37	0·37
Lower Sutlej and Chenáb Inundation Canals	...	...	...	1,07,561	2,541	1,10,102	2,69,955	3,19,933	5,89,888	49,25,616	75,39,688	1,24,65,304	4,01,137	67,78,486	1,88,751	56,86,818	...	...	1,88,751	56,86,818	171·43	171·43
Indus Inundation Canals	—1,072	...	—1,072	6,89,182	19,729	7,08,911	80,277	2,05,411	2,85,688	13,86,852	39,50,781	53,37,633	3,12,217	53,39,056	—26,529	—1,423	...	...	—26,529	—1,423	—3·74	—3·74
Shahpur Inundation Canals	...	...	...	38,868	1,871	40,739	41,255	...	41,255	2,73,711	...	2,73,711	16,673	1,43,924	24,582	1,29,787	...	...	24,582	1,29,787	60·34	60·34
Mádhopur Workshops	—1,744	...	—1,744	4,24,148	...	4,24,148	...	...	...	36,584	...	36,584	...	4,49,456	...	—4,12,872	...	...	...	—4,12,872	...	...
Total Minor Works and Navigation	—2,816	...	—2,816	17,80,862	80,289	18,61,151	4,19,065	6,59,607	10,78,672	75,62,692	1,34,57,642	2,10,20,334	8,89,716	1,56,73,497	1,88,956	53,46,837	...	...	1,88,956	53,46,837	10·15	10·15
GRAND TOTAL {Imperial	19,76,479	84,262	20,60,741	5,68,39,013	26,47,961	5,94,86,974	39,79,968	11,15,482	50,95,450	6,32,61,197	3,79,78,644	10,12,39,841	26,02,482	4,49,57,373	24,92,968	5,62,82,468	21,62,741	3,18,46,764	3,30,227	2,44,35,704	4·19	0·56
GRAND TOTAL {Contributions	3,87,613	...	3,87,613	1,32,39,497	...	1,32,39,497	16,266	...	16,266	42,758	...	42,758	1,87,637	3,88,331	—1,71,371	—3,45,573	...	...	—1,71,371	—3,45,573	—1·29	—1·29
Works for which only Revenue Accounts are kept.																						
CANALS IN OPERATION.																						
Muzaffargarh Inundation Canals	...	...	...	...	...	...	1,06,337	2,47,949	3,54,286	8,62,076	19,19,351	27,81,427	1,72,335	13,06,548	1,81,951	14,74,879	...	...	1,81,951	14,74,879	...	...

(a) Includes R514 for expenditure on water-courses.
(b) Includes R—14,498 excess recoveries from settlers on account of water courses.
(c) Amount for the year 3,74,593
Adjustments of previous year 663

TOTAL AS SHOWN BY EXAMINER . 3,75,256

Statement showing the Financial Results of Irrigation Works in the Punjab up to and for the year 1887-88, the Revenue Account being based on the Assessments of the year.

CANALS.	CAPITAL OUTLAY. During 1887-88. Direct.	Indirect.	Total.	To end of 1887-88. Direct.	Indirect.	Total.	GROSS ASSESSMENTS. Direct.	Indirect.	Total.	WORKING EXPENSES. Direct.	Indirect.	Total.	Net Revenue.	Charges for Interest.	Profit.	PERCENTAGE OF PROFIT DURING THE YEAR ON CAPITAL OUTLAY. Excluding Interest.	Including Interest.	AREA IRRIGATED.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	Acres.
CANALS IN OPERATION.																		
Works for which Capital and Revenue Accounts are kept.																		
PROTECTIVE WORKS.																		
Swát River Canal	82,072	3,309	85,381	33,32,501	1,22,702	34,55,203	1,87,020	...	1,87,020	83,745	6,378	90,123	96,897	1,31,659	—34,762	2·80	—1·00	96,686
PRODUCTIVE WORKS.																		
Western Jumna Canal	2,78,741	19,022	2,97,763	1,03,39,187	5,43,469	1,08,82,656	10,51,011	51,404	11,02,415	5,55,263	36,482	5,91,745	5,10,670	4,07,993	1,02,677	4·69	0·94	237,821
Bári Doáb Canal	17,096	892	17,988	1,55,24,613	6,29,399	1,61,54,012	13,18,219	3,93,903	17,12,122	4,96,645	34,082	5,30,727	11,81,395	6,20,643	5,60,752	7·31	3·47	473,465
Sirhind Canal {Imperial	7,50,686	41,591	7,92,277	2,20,42,985	11,43,199	2,31,86,184	10,41,209	...	10,41,209	3,45,374	16,813	3,62,187	6,79,022	8,66,706	—1,87,684	2·93	—0·81	390,965
Sirhind Canal {Contributions	3,87,613	...	3,87,613	1,32,39,497	...	1,32,39,497	16,266	...	16,266	1,87,637	...	1,87,637	—1,71,371	...	—1,71,371	—1·29	—1·29	...
Lower Sohág and Pára Canal	65,209	1,760	66,969	(a) 6,06,678	22,289	6,28,967	20,130	22,060	42,190	34,797	2,237	37,034	5,156	22,963	—17,807	0·82	—2·83	41,159
Sidhnai Canal	12,434	1,833	14,267	(b) 7,10,124	24,873	7,34,997	1,64,120	...	1,64,120	39,215	1,794	41,009	1,23,111	28,156	94,955	16·75	12·92	75,234
Chenáb Canal	7,73,057	15,855	7,88,912	25,02,063	81,741	25,83,804	6,232	...	6,232	57,331	2,610	59,941	—53,709	84,621	—1,38,330	—2·08	—5·35	10,854
TOTAL {Imperial	18,97,223	80,953	19,78,176	5,17,25,650	24,44,970	5,41,70,620	36,00,921	4,67,367	40,68,288	15,28,625	94,018	16,22,643	24,45,645	20,31,082	4,14,563	4·51	0·77	1,229,548
TOTAL {Contributions	3,87,613	...	3,87,613	1,32,39,497	...	1,32,39,497	16,266	...	16,266	1,87,637	...	1,87,637	—1,71,371	...	—1,71,371	—1·29	—1·29	...
MINOR WORKS AND NAVIGATION.																		
Works for which Capital and Revenue Accounts are kept.																		
CANALS IN OPERATION.																		
Upper Sutlej Inundation Canals	...	...	...	5,21,103	56,148	5,77,251	30,379	1,51,841	1,82,220	1,51,353	8,336	1,59,689	22,531	...	22,531	3·90	3·90	138,637
Lower Sutlej and Chenáb Inundation Canals	...	...	...	1,07,561	2,541	1,10,102	2,69,955	3,19,933	5,89,888	2,86,955	14,182	4,01,137	1,88,751	...	1,88,751	171·43	171·43	297,596
Indus Inundation Canals	—1,072	...	—1,072	6,89,182	19,729	7,08,911	82,269	2,05,411	2,87,680	2,99,731	12,486	3,12,217	—24,537	...	—24,537	—3·46	—3·46	190,478
Shahpur Inundation Canals	...	...	...	38,868	1,871	40,739	34,994	...	34,994	16,398	275	16,673	18,321	...	18,321	44·97	44·97	16,812
Médhopur Workshops	—1,744	...	—1,744	4,24,148	...	4,24,148	...	..	...	...	...	...	...	...	...	...	...	...
Total Minor Works and Navigation	—2,816	...	—2,816	17,80,862	80,289	18,61,151	4,17,597	6,77,185	10,94,782	8,54,437	35,279	8,89,716	2,05,066	...	2,05,066	11·02	11·02	642,910
GRAND TOTAL {Imperial	19,76,479	84,262	20,60,741	5,68,39,013	26,47,961	5,94,86,974	42,05,538	11,44,552	53,50,090	24,66,807	1,35,675	26,02,482	27,47,608	21,62,741	5,84,867	4·62	0·98	1,960,599
GRAND TOTAL {Contributions	3,87,613	...	3,87,613	1,32,39,497	...	1,32,39,497	16,266	...	16,266	1,87,637	...	1,87,637	—1,71,371	...	—1,71,371	—1·29	—1·29	...
Works for which only Revenue Accounts are kept.																		
CANALS IN OPERATION.																		
Muzaffargarh Inundation Canals	...	...	...	...	...	...	1,06,337	2,47,949	3,54,286	1,66,096	6,239	1,72,335	1,81,951	...	1,81,951	...	...	280,327

(a) Includes R514 for expenditure on water-courses.
(b) Do. R—14,498 excess recoveries from settlers on account of water-courses.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

CIVIL WORKS.

Irrigation.

REVENUE REPORT OF IRRIGATION WORKS IN THE BOMBAY PRESIDENCY (EXCLUDING SIND) FOR 1887-88.

No. 30 I., dated Calcutta, the 22nd February, 1889.

RESOLUTION—By the Government of India, Public Works Department.

Read—

Letter from the Government of Bombay, Public Works Department, No. 144 W.I.—2065, dated the 13th December 1888, forwarding the above Report, and the Resolution of the Local Government reviewing it.

OBSERVATIONS.—The Capital outlay which has been incurred on works in the Deccan and Guzerat, of which Capital Accounts are kept, is shewn in the following statement :—

		Number of Works.	Expenditure, 1887-88.			Total expenditure, direct and indirect, to end of 1887-88.
			Direct.	Indirect.	Total.	
Major Works.			R	R	R	R
Protective Works	In operation	3	4,21,740	10,375	4,32,115	65,01,871
	In abeyance	2	975	18	993	1,00,315
Total		5	4,22,715	10,393	4,33,108	66,02,186
Productive Works.	In operation	7	92,688	3,886	96,574	1,03,70,773
Minor Works.						
(Of which Capital and Revenue Accounts are kept.)	In operation	25	22,393	1,661	24,054	57,03,621
	Under construction.	1	19,419	534	19,953	1,39,589
	In abeyance	1	1,912	54	1,966	1,84,613
Total		27	43,724	2,249	45,973	60,27,823
Grand Total		39	5,59,127	16,528	5,75,655	2,30,00,782

This expenditure took place principally on the Nira canal (R4,06,847), which was nearly completed, and on the Mutha canal, on which R71,017 was expended.

2. The sanctioned estimates of the works included in the above statement aggregate about 233 lakhs of rupees, of which 230 lakhs have been expended.

The following statement shows the progress which has been made in the execution of the different classes of works :—

	Sanctioned.		Completed.	
	Miles of Canals.	Miles of Distributaries.	Miles of Canals.	Miles of Distributaries.
Major Works.				
Protective Works	145	169	113	160
Productive Works	269	172	263	169
Minor Works.				
Of which Capital and Revenue Accounts are kept	191	136	184	136
Total .	605	477	560	465

Exclusive of the Nilgund and Parsul Tanks, of which the statistics are not given in Tables I. A. and II. A.

3. The discrepancy in the number and nomenclature of the Minor Works, which was noticed in the Resolution of the Government of India in the previous year's report, has been removed. But the nomenclature adopted in Forms I. A. and II. A. and the order in Form I. C. are not uniform with that on pages i and ii. It will be more convenient if, in future years, the list of these works is kept in one uniform order in all statements and each work is known by a permanent number; the protective and not the productive works heading the list. It is also noticed that the working expenses which are given in the detailed reports (para. 12, page 12, for instance) often do not agree with the figures given in the statistical statements (Form I. C.).

4. The following statement shews the actual financial results of the year :—

	Number of works.	Gross Revenue of 1887-88.			Working Expenses of 1887-88.			Net Revenue.	Percentage of Net Revenue on Total Capital Outlay.
		Direct.	Indirect.	Total.	Direct.	Indirect.	Total.		
		R	R	R	R	R	R	R	R
Major Works—Protective . .	3	17,912	...	17,912	36,771	1,582	38,353	—20,441	*Nil.*
" " Productive .	7	2,53,423	5,454	2,58,877	1,31,824	5,687	1,37,511	1,21,366	1·19
Minor Works of which Capital and Revenue Accounts are kept .	25	62,308	4,348	66,656	65,323	3,198	68,521	—1,865	*Nil.*
Total .	35	3,33,643	9,802	3,43,445	2,33,918	10,467	2,44,385	99,060	0·43

N. B.—The indirect receipts represent a share in the Land Revenue; and of these only the portion which pertains to Major Works appears in the Finance Accounts. The indirect charges, which mainly represent a hypothetical liability for Leave and Pension Allowances, do not appear in the Finance Accounts. A debit is also made in the working expenses for collection charges by Civil Officers (R12,778) of which R3,335, the portion pertaining to Minor Works, do not appear in the Finance Accounts.

These results cannot be considered satisfactory. A reference to Statement I. C., attached to the Report, shews that out of the ten Major Works which are now in operation, only four covered their working expenses of the year, and none of them covered the interest charges. The net earnings of the seven productive works were practically the net earnings of the Mutha Canal, R1,21,827; of the remaining six, two just earned enough to cover the loss on the four deficit canals. Among the Minor Works, thirteen covered their working expenses and the others worked at a loss; the losses being, on the whole, R1,865 greater than the profits.

5. The Irrigation Revenue actually collected within the year is composed of the following items :—

	No. of Works.	Water-rates.	Share of Land Revenue.	Total Irrigation Revenue, 1887-88.	Total Irrigation Revenue, 1886-87.	Plantations.	Water-power. (a)	Miscellaneous.	TOTAL.	Deduct refunds.	GRAND TOTAL REVENUE COLLECTED.	
											1887-88.	1886-87.
		R	R	R	R	R	R	R	R	R	R	R
Protective	3	12,134	...	12,134	10,821	1,136	3,450	1,228	17,948	36	17,912	13,461
Productive	7	1,46,188	5,454	1,51,642	1,58,136	12,041	3,600	(b) 91,623	2,58,906	29	2,58,877	2,57,796
Minor	25	57,745	4,348	62,093	59,158	3,402	...	1,451	66,946	290	66,656	63,211
Total	35	2,16,067	9,802	2,25,869	2,28,115	16,579	7,050	94,302	3,43,800	355	3,43,445	3,34,468
Deduct—Refunds	...	...	...	355	1,114	...	...	...	...	...	...	...
TOTAL	...	...	...	2,25,514	2,27,001	...	...	...	...	...	...	...
Area irrigated	...	...	...	46,187	42,628	...	...	...	...	...	...	...
Rate per acre	...	...	...	4·88	5·32	...	...	...	...	...	...	...

(a) On the Mutha and Gokak canals.

(b) Of this, R87,012 is collected on the Mutha Canal.

The amount collected under the head of Water-rates is slightly less in 1887-88 than in 1886-87, because a larger amount of arrears was collected in the previous year. The assessment on account of water-rates was R2,19,545, against R1,88,803 in 1886-87, an increase of R30,742.

6. The Minor Works, of which Capital and Revenue Accounts are not kept, gave the following financial results :—

	Gross Revenue.	Working Expenses.
	R	R
Direct	4,182	1,25,790
Indirect	5,19,271	52,299
TOTAL	5,23,453	1,78,089
NET REVENUE	3,45,364	

Here Indirect Receipts mean a share in Land Revenue, and Indirect Expenses mean a share in Civil Collection Charges. Neither figure appears in the Finance Accounts. The share of Land Revenue credited to Irrigation is about two-thirds of the whole.

The improvement in net Revenue, which has now reached R3,45,364, is considerable: the corresponding figure for the previous year was R2,69,140, and in 1885-86 R2,55,131.

7. The areas irrigated by the different classes of works are compared with those of the three preceding years in the following table :—

	1887-88.	1886-87.	1885-86.	1884-85.
MAJOR WORKS.	Acres.	Acres.	Acres.	Acres.
Protective Public Works	11,471	7,625	16,135	2,677
Productive " "	19,701	21,187	26,107	21,609
MINOR WORKS.				
For which Capital and Revenue Accounts are kept	15,015	13,816	17,208	15,369
TOTAL	46,187	42,628	59,450	39,655

With reference to the descriptions of crops that have been grown on irrigated land, it appears from the report that there has been a falling off in wheat, jowar and ground-nut which is attributed to seasonable rainfall; there has, on the other hand, been for some years past a steady increase in sugarcane which is satisfactory; the areas irrigated in 1885-86, 1886-87 and 1887-88 were 4,100, 5,239 and 7,032 acres respectively. The increase in this valuable crop has been the chief factor in raising the average rate per acre of the assessed water revenue, direct and indirect, from R4·65 last year to R4·96 in the year under review. On the Mutha Canal, where sugarcane cultivation has increased by about 1,000 acres, the rate has risen from R8·67 to R11·51. This is the highest rate paid, except on the Dambal tank, where 58 acres pay R17·84 per acre; on the other hand, the three protective canals pay only R1·45 per acre, water being given free on about one-seventh of the area irrigated, in order to encourage the practice of irrigation.

The areas irrigated by minor works, of which only Revenue Accounts are kept, were—

	Acres.
1887-88	143,926
1886-87	141,856
1885-86	124,221
1884-85	140,635

8. The following statement compares the Working Expenses of the year under review with those of the two previous years :—

	Number of Works.	1887-88.							1886-87.	1885-86.
		Establishment for Revenue Management.	Maintenance Establishment.	Civil Charges for collection.	Works and Repairs.	Miscellaneous, Plantations and Tools and Plant.	Indirect Charges.	Total.	Total.	Total.
MAJOR WORKS.		R	R	R	R	R	R	R	R	R
Protective Works	3	5,180	6,117	637	22,878	1,959	1,582	38,353	35,854	20,480
Productive Works	7	20,404	20,221	8,806	77,257	5,136	5,687	1,37,511	1,34,198	1,28,301
MINOR WORKS.										
Works of which Capital and Revenue Accounts are kept	25	13,288	9,563	3,335	34,475	4,662	3,198	68,521	69,325	61,905
TOTAL	35	38,872	35,901	12,778	1,34,610	11,757	10,467	2,44,385	2,39,417	2,10,686
Area irrigated	...	...	...	...	...	...	...	46,187	42,628	59,530
Per acre irrigated	...	...	...	...	...	...	...	5·29	5·61	3·54
Minor Works of which only Revenue Accounts are kept	...	82,495		52,299	42,177	1,118	...	1,78,089	2,47,601	2,54,841
Area irrigated	...	...	...	...	...	...	...	1,43,926	1,41,856	1,24,221
Rate per acre	...	...	...	...	...	...	...	1·23	1·74	2·05

Except for the last class of work, the rates shewn in the above table are extremely high, and compare very unfavourably with the similar rates in other provinces of India. The excessive rate is, perhaps, partly due to the comparatively smallness of the individual projects, but in the main, to the fact that the area actually irrigated is only a small fraction of the area irrigable by the works. The Protective Works in 1887-88 irrigated only five per cent. of the area irrigable, the Productive Works fifteen per cent. and the Minor Works about ten per cent. As long as only a small portion of the water available is utilised, while expenditure has to be incurred on keeping up works and distribu-

taries for the supply of a much larger quantity of water than the cultivators will take, so long the Bombay Irrigation Works must continue to be a source of loss to the Government.

9. The total charge for establishment paid for in the Public Works Department has been reduced from R3,52,765 in 1886-87 to R2,73,481 in the present year. This is a reduction of 22 per cent., which is explained by the Government of Bombay as being due to the amalgamation of duties and reductions effected by orders issued in August and September 1887. These orders were only in operation during a portion of the year, so that the results of the current year may be expected to be better than those of the past. This establishment is distributed among the three heads of expenditure in the manner shewn in the margin. The charge to Capital is regulated by a percentage on the outlay on works, together with some special establishment solely employed on construction. The distribution of the remainder between the 35 works on which Capital Accounts are kept and the minor works on which only Revenue Accounts are kept is apparently based on certain hypothetical ratios on the outlay on works and on the revenue collected, but the exact mode in which the calculation is made will be the subject of separate enquiry.

	1886-87.	1887-88.
	R	R
Capital	1,53,143	1,16,213
Works for which Capital and Revenue Accounts are kept . . .	75,985	74,773
Works for which no Capital Accounts are kept . . .	1,23,637	82,495
TOTAL .	3 52.765	2.73,481

Besides this establishment, the Department is debited with a share of the cost of the Civil establishments employed in collecting the Revenue; this share is calculated at 5 per cent. on water-rate and 10 per cent. on the irrigation share of the Land Revenue. The debit amounts to R12,778 (as already shewn) on the 35 larger works, and R52,299 in the case of the minor works for which only Revenue Accounts are kept.

10. The Chief Engineer, in paras. 10 and 11 of his report, alludes to the causes which produce the present state of chronic deficit in the accounts of the Irrigation works, and comments briefly on the hopes of improvement arising from better organisation and more systematic working, and from a revision of the settlement which shall credit the Canal Department with a share of enhanced Revenue due to the irrigability of the land, even when the occupiers do not use the water. But he admits that the construction of many of the works is so faulty that they can never work at a profit, and that they must either be realigned or abandoned. It is noticed that the Government of Bombay has still under consideration the question of the revision of the water-rates which was referred to by the Government of India in the Resolution on the Report of 1886-87. In the opinion of the Government of India this is a matter that should receive immediate and earnest attention, and unless the Government of Bombay sees its way to securing a larger revenue, it should be prepared to consider whether a remedy may lie in closing or making over to the management of the District authorities such works as it may find impossible to maintain under the present system, with a fair prospect of satisfactory financial results.

11. The attention of the Government of Bombay is drawn to the desirability of illustrating the report in future by separate maps of the more important canals, and a general map shewing the locality of the different works. It would be convenient that each work should receive a definite number, which should be adhered to in all the statements submitted, and the order of which should be followed throughout in the arrangement of the Report.

12. The Report, with the review of the Government of Bombay, was received by the Government of India on the 17th December 1888. The Report of the previous year was not received until the 10th February 1888. This improvement in the date of submission is satisfactory, and it is hoped that in future years the Report may reach the Government of India by the 15th November, when it is due.

ORDER.—Ordered, that copies of this Resolution and of the Report be forwarded to the Finance and Commerce and the Revenue and Agricultural Departments for information.

Ordered also, that copies of this Resolution be forwarded to the Government of Bombay for information and guidance, and that copies of the Report and of the Resolution be forwarded to the Local Governments and Administrations in the Public Works Department, noted in the margin, for information.

The Governments of Madras, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners, Central Provinces and Burma.
The Foreign Department, for communication to the Resident at Mysore and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General for Central India and Rajputana.

Ordered further, that this Resolution, and the Resolution by the Local Government, be published in the Supplement to the *Gazette of India*, and that copies of this Resolution be forwarded to Her Majesty's Secretary of State for India.

J. G. FORBES, *Colonel, R.E.,*
Offg. Deputy Secy. to the Govt. of India.

Revenue Report of Irrigation Works in Deccan and Gujarat for 1887-8 — Review of the.

No. 144 W. I.—2065 OF 1888.

Public Works Department.

BOMBAY CASTLE,
13th December 1888.

Letter from the Chief Engineer, Central Division, No. 2765, dated 7th November 1888.

Submits the Revenue Report of Irrigation Works in the Deccan and Gujarat for 1887-88, Parts I and II, with the necessary statements.

RESOLUTION.—No additions were made to the number of works in operation during the year. The list has been re-arranged and now includes in all 35 projects of which* 23 are entirely new projects undertaken within the last 25 yaars: † 6 are restorations of old works: ‡ 5 are improvements to old tanks, and the remaining§ work is a storage tank to supplement the supply to an old irrigation system which has been further improved by extensions of branches and otherwise.

* Nos. 1, 3 to 11, 13 to 15, 17, 19, 20, 22, 23, 26 to 29 and 33.
† Nos. 12, 16, 18, 21, 25 and 32.
‡ Nos. 24, 30, 31, 34 and 35.
§ No. 2.

2. The gross area under command of these 35 works, for which Capital and Revenue Accounts are kept, is shown in Statement IV. E as 911,129 acres, of which 480,021 acres are shown as the net area irrigable at present, as compared with 456,816 acres in 1886-87.

3. The operations of the year may be briefly summarized as follows:—

Class I.—Works for which Capital and Revenue Accounts are kept:—

Capital expenditure		₹5,75,655
Area irrigated		Acres 46,187
Revenue	Assessments	₹3,49,512
	Realizations	„ 3,43,445
Working expenses		„ 2,44,385
Net revenue calculated on assessments		„ 1,05,127
Do. do. on realizations		„ 99,060

Class II.—Works for which only Revenue Accounts are kept :—

Area irrigated	Acres 1,43,926
Revenue receipts	R 5,23,453
Expenditure	„ 1,78,089
Net revenue	„ 3,45,364

Total—

Area irrigated	Acres 1,90,113
Revenue receipts	R 8,66,898
Working expenses	„ 4,22,474
Net revenue	„ 4,44,424

4. The Capital outlay was principally on Protective works, as will be seen from the following table which also shows the outlay to the end of the year :—

Major Works—	During year.	To end of year.
	R	R
Productive Works	96,574	1,03,70,773
Protective Works	4,33,108	66,02,186
TOTAL MAJOR WORKS	5,29,682	1,69,72,959
Minor Works	45,973	60,27,823
GRAND TOTAL	5,75,655	2,30,00,782

The outlay includes that on the Chankapur and Maladevi Tanks, and on the second section of the Gokak Canal, which are still in abeyance, and that on the Parsul Tank, a small storage scheme in progress, and as such not included in the list of projects in operation, referred to in para. 1.

5. The financial results of the year by main heads were as follows :—

	Area irrigated.	REVENUE REALIZED.			Working Expenses.	Net Revenue.
		Direct Receipts.	Share of Land Revenue.	Total.		
CLASS I.	Acres.	R	R	R	R	R
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.						
Productive Works	19,701	2,53,423	5,454	2,58,877	1,37,511	1,21,366
Protective Works	11,471	17,912	...	17,912	38,353	—20,441
Minor Works	15,015	62,308	4,348	66,656	68,521	—1,865
TOTAL	46,187	3,33,643	9,802	3,43,445	2,44,385	99,060
CLASS II.						
WORKS FOR WHICH REVENUE ACCOUNTS ONLY ARE KEPT.						
Minor Works	143,926	4,182	5,19,271	5,23,453	1,78,089	3,45,364
GRAND TOTAL	190,113	3,37,825	5,29,073	8,66,898	4,22,474	4,44,424

The total shows an increase in area irrigated of 5,629 acres, and in total revenue of R15,689. The working expenses show a decrease of R64,544, and the net revenue an increase of R80,233.

6. The most important feature in this comparison is the decrease in working expenses which amounts to 13 per cent. The details are as follows:—

	Class I.		Class II.	Total.
	Increase.	Decrease.	Decrease.	Decrease.
	R	R	R	R
Works	1,488	...	2,990	1,502
Repairs	3,559	...	24,888	21,329
Establishment	...	1,212	41,142	42,354
Tools	895	...	1,021	126
Refunds	...	...	224	224
Total in Public Works Department	4,730	...	70,265	65,535
Collection charges	429	...	—753	—1,182
Indirect charges	...	191	...	191
Total	4,968	...	69,512	64,544

Two-thirds of the decrease is thus due to reduction in establishment charges which effected a saving of R42,354, but to show correctly the extent of economies under this head affecting the finances of the works now under consideration, the debits to Capital should also be taken into account; these amounted to R1,16,213, as compared with R1,53,143 in the previous year, showing a reduction of R36,930 and raising the total saving in establishment charges to R79,284. This is due to the amalgamation of duties and reductions effected under the orders of Government, issued in August and September 1887, which were thus in operation for only a part of the year, so that still further reductions may be anticipated in the figures for the current year, which should have an important effect in improving the financial results of the works.

7. Taking all class I works together, there was an increase in area irrigated as compared with the previous year of 3,559 acres. The average rainfall was 26·35 inches as compared with 28·81 inches in the previous year. The increase in area was principally on the Mhaswad Tank (2,517 acres) and Nira Canal (1,066 acres), both Protective Works. The revenue *assessments* during the year show an increase of R46,037 and the realizations an increase of R8,977, as compared with 1886-87. The increase in assessments amounts to 15 per cent.

8. The working expenses show an increase of R4,968 or 2 per cent., as compared with the previous years. Details have already been given (para. 6). The explanation given in para. 10 of the Chief Engineer's report furnishes satisfactory reasons for this increase.

9. The unrealized balance of direct revenue at the close of the year was R29,851, as compared with R23,739 at the close of 1886-87. The outstandings are principally on the Mutha Canals (R16,775) and Krishna Canal (R7,219), and the attention of the Collectors of Poona and Satara respectively should be drawn to the matter.

10. The principal crop irrigated was wheat, 9,122 acres, or slightly less than in the previous year. Sugarcane shows a considerable increase, namely, 7,032 acres, as compared with 5,239 acres in 1886-87. Rice too shows a steady improvement in area, the figures for five years being—

	Acres.
1883-84	1,618
1884-85	2,304
1885-86	3,166
1886-87	4,294
1887-88	5,811

This crop is irrigated principally in the two works in Gujarat, the Hathmati Canal and Khari Cut. There was an increase in the area of bajri irrigated,

4,021 acres, as compared with 2,976 acres in 1886-87. The estimated value of the crops irrigated is shown at R29,16,633.

11. The details of the assessments were as follows:—

	Water rates.	Other receipts.	TOTAL.
	R	R	R
Productive Works	1,48,066	1,15,053	2,63,119
Protective Works	16,691	5,912	22,603
Minor Works	54,788	9,002	63,790
TOTAL	2,19,545	1,29,967	3,49,512

12. The average water-rates per acre irrigated were:—

	1887-88.	1886-87.
	R	R
Productive Works	7·52	6·16
Protective Works	1·45	1·34
Minor Works	3·65	3·47
TOTAL	4·75	4·43

Water was given free for an area of 1,229 acres on the Mhaswad Tank, owing to the recent opening of the works.

The question of the revision of water rates referred to in para. 8 of the Chief Engineer's report is being separately dealt with.

13. The following is a detailed statement of the assessments under other receipts:—

	1887-88.	1886-87.
	R	R
Plantations	16,620	13,431
Water-power	7,050	...
Miscellaneous	96,495	91,690
Share of Land Revenue	9,802	9,551
TOTAL	1,29,967	1,14,672

The receipts from plantations again show satisfactory improvement. The item 'water-power' is a new one. Of the increase under 'Miscellaneous,' R5,244 is in the item water-supply to Poona. The figures under this head for water-supply of Sholapur and Karad should be shown separately in future reports. The omission was noticed in the review of last year's report.

14. The interest account has been revised in accordance with the orders of the Government of India of July 1887, and now includes interest at 4 per cent. per annum on the outlay to the end of the previous year, *plus* half the outlay of the year itself. The charge on account of Productive works calculated on this basis amounted in 1887-88 to R3,94,332, against which the net revenue realized was R1,21,366; the loss was thus R2,72,966, whereby the interest account was increased to R54,49,930. No credit is afforded in this account for the saving effected by the Mutha Canal in former outlay for the supply of water to troops and Government Departments in Poona: during the year this saving amounted to R22,096.

The net revenue shows a decrease, as compared with the previous year, of R2,232, due principally to the outlay on special repairs to the Krishna Canal, which work shows in consequence a deficit of R2,223, instead of a credit of R8,965 as in 1886-87. The principal work of this class, the Mutha Canals, shows satisfactory improvement, the net revenue each year for the past four years having been—

	R
1884-85	66,349
1885-86	83,181
1886-87	1,07,329
1887-88	1,21,827

Under Protective Works the several projects in operation have not had time to develope, and the year's operations show a deficit of R20,441, and the total amount at charge in the interest account was thereby increased at the end of the year to R14,10,109.

15. Part II of the report dealing with Class II works, those for which only Revenue Accounts are kept, is meagre and affords little information. The figures of outlay from contribution and Patphála funds are not shown, nor is the decrease in expenditure on repairs commented upon. As shown in para. 6, that decrease amounted to R24,888, of which R3,073 was in Khandesh and R9,054 in Belgaum and Darwar—districts not affected by the orders amalgamating Irrigation and Public Works charges. In Ahmedabad, on the other hand, where the charges have been amalgamated, the outlay was larger than in the previous year, while in Kaira and Surat it was less. Attention should again be drawn to the especial instructions to Superintending Engineers to see that the maintenance of works of irrigation is as carefully supervised as formerly, and that there is no sacrifice of efficiency.

16. The most satisfactory features of the year's operations are—

(*a*). The increase of 8 per cent. in area irrigated by Class I works.

(*b*). The increase of 15 per cent. in the assessed revenue from works of that class, as compared with 7 per cent. in the previous year.

(*c*). The reduction in the establishment charges from R3,52,765 to R2,73,481, or by 22 per cent.

17. The report was submitted a fortnight earlier than last year. Copies, with copies of this Resolution, should be forwarded to the Government of India and the Secretary of State.

WALTER C. HUGHES,

Acting Secretary to Government.

To

The Financial Department, Secretariat	With copies of report.
The Revenue Department, Secretariat	
The Commissioner, N. D.	
The Commissioner, C. D.	
The Commissioner, S. D.	
The Survey and Settlement Commissioner	
The Director of Land Records and Agriculture	
The Chief Engineer, C. D.	
The Chief Engineer, S. D.	
The Superintending Engineer, N. D.	
The Superintending Engineer for Irrigation in Sind	
The Collector of Poona	
The Collector of Satara	
The Examiner of Public Works Accounts	
The Government of India	By letter.
The Secretary of State for India	

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

CIVIL WORKS.

Irrigation.

ADMINISTRATION REPORT OF IRRIGATION WORKS IN THE MADRAS PRESIDENCY FOR 1887-88.

No. 33 I., dated Calcutta, the 26th February 1889.

RESOLUTION—By the Government of India, Public Works Department.

Read—

Administration Report of Irrigation Works in the Madras Presidency for 1887-88.

OBSERVATIONS.—The irrigation works of Madras are divided into four classes. Among "Major Works" there is one Protective Work, the Rushikulya Canal, which is still under construction, and nine Productive Works, of which one, the Barur Tank, though not finished, has begun to bring in Revenue; and one, the Periyar Project, is only just commenced. The "Minor Works for which Capital and Revenue Accounts are kept" are seven in number: four of these supply irrigation; one, the Buckingham Canal, is purely for navigation purpose, and two are incomplete and almost in abeyance. The third class, "Minor Works, of which neither Capital nor Revenue Accounts are kept," and the fourth class, "Agricultural Works," are comparatively small and very numerous. It is with the first two classes that the Report for 1887-88 and this Resolution are mainly concerned: of the two latter classes, the most important statistics will be given at the close of the Resolution. The first class of works—the major works—are provided for out of Imperial Revenues with reference both to Capital and Revenue Expenditure. The other three classes of works are entirely provincialised.

2. The following statement shows the Capital Expenditure of the year 1887-88 for the construction of works of the first two classes mentioned in the preceding paragraph:

	Number of works.	Capital expenditure during the year.			Capital expenditure to end of the year.		
		Direct.	Indirect.	Total.	Direct.	Indirect.	Total.
		R	R	R	R	R	R
Major Works.							
Protective Works . . .	1	2,54,571	22,346	2,76,917	8,04,761	1,75,029	9,79,790
Productive Public Works . .	9	11,17,227	1,02,032	12,19,259	4,81,16,694	35,95,304	5,17,11,998
Minor Works and Navigation.							
Works for which complete Capital and Revenue Accounts are made up	5	3,54,543	14,698	3,69,241*	1,08,41,560	9,03,649	*1,17,45,209
Grand Total .	15	17,26,341	1,39,076	18,65,417	5,97,63,015	46,73,982	6,44,36,997

* The above figures (which are taken from Statement I. B.) exclude expenditure on some projects which are under investigation.

The expenditure was mainly incurred as follows:

On the Godaveri Canal two lakhs of rupees, and on the Kistna Canal nearly five lakhs, were spent on carrying out towards completion the drainage works and

distributaries; on the Sangam Anicut System a lakh and a half were spent on the extension of branch channels; the Periyar Project was commenced during the year, and 2¾ lakhs expended on it; the Buckingham Canal absorbed a little over three lakhs, of which Rs. 80,391 were a grant from Protective Funds, and 2¾ lakhs were spent on the Rushikulya Canal (the one protective work in the table above), which is not completed or opened for irrigation.

3. The following table shows the past year's receipts and expenditure (according to the Madras system of calculation, to be explained later on) on the eight Productive and five Minor Works which are in active work, though not yet quite completed to the full extent of which they are capable, the capital outlay up to date, the Net Revenue, and the return it gives on the capital expended:

Canal.	Capital outlay.	Gross Revenue received in 1887-88.			Working expenses.			Net Revenue.	Percentage of return.
		Direct.	Indirect.	Total.	Direct.	Indirect.	Total.		
	R	R	R	R	R	R	R	R	
Major Works.									
Godaveri	1,25,33,814	1,24,307	19,34,731	20,59,038	6,13,003	32,422	6,45,425	14,13,613	11·27
Kistna	84,09,380	43,938	13,91,951	14,35,889	3,95,846	16,804	4,12,650	10,23,239	12·16
Cauvery	17,80,545	6,577	6,52,764	6,59,341	51,076	4,138	55,214	6,04,127	33·92
Penner	18,05,483	...	1,38,768	1,38,768	9,696	3,019	12,715	1,26,053	6·98
Srivaikuntham	14,43,504	1,612	1,07,490	1,09,102	21,606	1,165	22,771	86,331	5·98
Sangam	34,96,389	864	84,643	85,507	47,919	1,713	49,632	35,875	1·02
Karnul	2,16,44,795	9,234	55,028	64,262	1,40,184	3,502	1,43,686	—79,424	...
Barur	3,23,699	...	—295	—295	—33	—2	—35	—260	...
Periyar	2,74,389	...	..	...	...	...	...	...	...
Total	5,17,11,998	1,86,532	43,65,080	45,51,612	12,79,297	62,761	13,42,058	32,09,554	6·20
Minor Works.									
Chembrambakam	7,36,589	49	32,510	32,559	—2,410	—103	—2,513	35,072	4·76
Palar	18,34,996	903	1,27,056	1,27,959	65,981	1,572	67,553	60,406	3·29
Pelandorai	4,38,563	53	6,405	6,458	13,252	339	13,591	—7,133	...
Buckingham	69,81,016	67,516	...	67,516	1,32,669	4,175	1,36,844	—69,328	...
Madras Water-supply	17,54,045	9,446	9,114	18,560	16,347	616	16,963	1,597	0·09
Total	1,17,45,209	77,967	1,75,085	2,53,052	2,25,839	6,599	2,32,438	20,614	0·17

In these figures (which are based on Statement I C) Refunds are deducted from Gross Revenue, and the 5 per cent. charge for Civil collection is included in working expenses. The indirect receipts are the share of Land Revenue credited to Canals and the indirect charges are the liabilities for pension, &c.

4. The return on the Capital laid out on Productive Works, 6·2 per cent., is very large, the profits on the Godaveri, Kistna and Cauvery Canals being more than sufficient to cover the loss on the one unsuccessful work of this class, the Karnul Canal. Among Minor Works the Pelandorai has suffered from a breach of the Anicut, but is expected to recover itself. The Buckingham Canal is not likely ever to be a remunerative work.

5. But though these returns are compiled from a commercial point of view, to shew the revenue receipts and charges which have reference to the capital invested by Government in the works, they do not pretend to show the real total receipts and expenditure. In the areas commanded by all these irrigation systems, except the Karnul and Buckingham Canals, irrigation was practised in a more or less imperfect manner before the time of the British rule, and the object of these accounts is to separate the old irrigation receipts and charges as they stood before the Irrigation Department took the works in hand, from those increased sums which have resulted from scientific treatment and the outlay of Imperial Funds.

6. The system under which the Irrigation Revenue in Madras is calculated is an intricate one. In the Godavery and Kistna Deltas, the land is assessed as if it were unirrigated, and a water-rate is added varying according to the crop sown. Elsewhere the land is assessed as irrigated, and a credit is given to Irrigation, being the difference between the actual Land Revenue and what

would have been paid if the land had been dry. To this figure is added a "share of enhanced Land Revenue," of which the following details are given in the separate Canal Reports:

	R
Assessment on Waste Lands brought under irrigation	4,02,918
Increment to Land Assessment after lands were brought under irrigation (Kistna Canal only)	40,438
Miscellaneous	16,778
TOTAL	4,60,134

From the irrigation revenue is deducted the estimated amount of Revenue due to old irrigation before the works constructed by the British Government came into operation (Rs. 29,25,803); and a further charge of 5 per cent. is deducted from the balance, to represent the cost of collection which is borne by the Civil Department. The figures for the year drawn out on the above system are as follows:

	Productive Works (8).	Minor Works for which Capital Accounts are kept (4).
	R	R
Water-rates and share of Revenue due to Irrigation Revenue	66,96,378	3,11,683
Share of Enhanced Revenue	4,45,270	14,864
Less refunds	2,227	...
TOTAL REVENUE DUE TO IRRIGATION	71,39 421	3,26,547
Deduct share due to old Irrigation	27,74,341	1,51,462
Balance credited to Irrigation Department	43,65,080	1,75,085

7. In the following table are shewn the true irrigation receipts, calculated as above, derived from each canal, the area irrigated and the return per irrigated acre. The figure shewn in the third column is the area "effectively irrigated," both for first and second crops, *i. e.*, on which crops have been raised and on which no remission of Revenue has been allowed; not the area "occupied," as it is called in the Report, which is slightly larger and includes all the land reached, although imperfectly, by irrigation.

	REVENUE DERIVED FROM IRRIGATED LANDS.		AREA IRRIGATED.		RATE PER ACRE.	
	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.
	R	R	Acres.	Acres.	R	R
Godaveri	20,59,064	19,97,781	608,696	598,236	3 3	3·3
Kistna	14,66,935	12,68,736	387,505	337,419	3·8	3·7
Cauvery	29,06,773	30,92,972	937,634	1,006,626	3·1	3·0
Penner	2,55,939	2,51,061	64,987	63,480	3·9	3·9
Srivaikuntham	1,86,791	1,90,929	40,632	40,078	4·5	4·7
Sangam	2,06,786	1,85,943	51,893	47,421	3·9	3·9
Karnul	55,028	53,432	21,927	22,676	2·5	2·3
Barur	2,105	...	492	...	4·2	...
TOTAL PRODUCTIVE WORKS	71,39,421	70,40,854	2,113,766	2,115,936	3·3	3·3
Chembrambakum	48,868	57,380	16,186	19,402	3·0	2·9
Palar	2,47,673	2,45,730	91,479	89,763	2·7	2·7
Pelandorai	9,741	9,271	3,763	3,632	2·5	2·5
Madras	20,265	20,788	9,235	9,684	2·1	2·1
TOTAL MINOR	3,26,547	3,33,169	120,663	122,481	2·7	2·7
GRAND TOTAL	74,65,968	73,74,023	2,234,429	2,238,417	3·3	3.2

The Godaveri and Kistna systems shew a steady increase. The only considerable decrease in area and revenue is in the case of the Cauvery Canal, and is due to the transfer of some irrigation works in the Trichinopoly District to the head of Minor Works.

8. The "Direct" Revenue is made up of the following items; the receipts are compared in the table below with those of the preceding year:

	1887-88.	1886-87.
	R	R
Navigation	2,04,546	1,77,694
Plantations	7,589	7,307
Miscellaneous	53,988	56,138
Less Refunds on the Buckingham Canal	—1,624	—68
TOTAL	2,64,499	2,41,071

Plantations bring in a Revenue only on three canals, the Godaveri, Kistna and Cauvery. Navigation is a source of Revenue on four canals, and the receipts and expenditure are compared in the table below:

	Length of navigable channel.	RECEIPTS.		EXPENDITURE.		VALUE OF GOODS.	TON-MILEAGE.
		1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1887-88.
	Miles.	R	R	R	R	R	
Godaveri	456	1,04,374	88,505	70,435	66,892	1,64,20,527	7,626,847
Kistna	281	31,798	26,909	58,246	91,406	1,90,84,039	11,981,285
Karnul	190	1,873	4,518	26,276	16,887	5,27,412	...
Buckingham	262	66,501	57,762	99,657	79,783	1,62,05,222	21,356,278
TOTAL	1,189	2,04,546	1,77,694	2,54,614	2,54,968	5,22,37,200	40,964,410
Corresponding figures of previous year	...	...	...	...	...	3,60,53,703	31,559,419

The receipts have increased, but navigation is still a very losing business on the Karnul and Buckingham canals.

9. The following table shows the details of the working expenses of the 13 chief canals, the totals of which have already been shewn in para. 3:

	Productive works.	Minor works.	TOTAL.	Productive.	Minor.	TOTAL.
	1887-88.		1887-88.	1886-87.		1886-87.
	R	R	R	R	R	R
Establishment, Public Works Department.	3,93,223	46,486	4,39,709	3,80,675	44,875	4,25,550
Establishment, collection charges by Civil Officers.	2,15,551	8,754	2,24,305	2,05,379	9,298	2,14,677
Works and Repairs	5,91,267	1,66,963	7,58,230	5,89,524	1,61,787	7,51,311
Tools and Plant and Miscellaneous.	79,256	3,636	82,892	77,478	3,714	81,192
Indirect	62,761	6,599	69,360	59,839	6,282	66,121
TOTAL	13,42,058	2,32,438	15,74,496	13,12,895	2,25,956	15,38,851

The outlay on Works and Repairs and on Tools and Plant and Miscellaneous is very nearly the same as in the preceding year. The other items are establishment charges, and are more or less hypothetical. The second item is the charge of 5 per cent. before referred to, calculated on the water-rates and Irrigation revenue collected by Civil Officers, after deducting the old Irrigation receipts.

The "Indirect" figures are a calculation of liability incurred for the furlough pay and pensions of the staff employed.

10. To obtain the real cost of working, however, it is necessary to add in the old "Maintenance charges" which correspond to the "old Irrigation receipts," and are an allowance made for the expenditure which used to be incurred on Irrigation before the present Government works were constructed.

These old maintenance charges are partly fixed and partly varying. The fixed charges are—

	R
Extensions and improvements	10,039
Repairs	1,30,972
Establishment at 23 per cent. on works	32,433
Indirect charges for ditto	4,540
	1,77,984

The varying charges are—

	R
Collection charges at 6 per cent. on indirect Revenue (on the Productive Works alone)	1,66,461
Indirect charges on above at 14 per cent.	23,305
Tools and Plant	2,115
	1,91,881
TOTAL* OF OLD MAINTENANCE CHARGES	3,69,865

Adding this figure to the total charge given in the preceding para., Rs. 15,74,496, the real sum total of the working expenses on these thirteen canals, including the old maintenance figures, amounted to Rs. 19,44,361.

11. Calculated in this way the working expenses of the irrigating Canals (the Buckingham Canal is here excluded) fall at the following rates per irrigated acre. The irrigated area is taken at the same figure as in para. 7.

	Total Working Expenses.	Irrigated area.	Rate per acre.
	R	Acres.	R
Godaveri	6,53,930	608,696	1·07
Kistna	4,17,779	387,505	1·07
Cauvery	3,44,805	937,634	0·36
Penner	42,982	64,987	0·66
Srivaikuntham	35,296	40,632	0·86
Sangam	57,987	51,893	1·11
Karnul	1,43,686	21,927	6·55
Barur	129	492	0·26
TOTAL PRODUCTIVE WORKS	16,96,094	2,113,766	0·80
Chembrambakum	4,359	16,186	0·26
Palar	71,495	91,479	0·78
Pelandorai	13,741	3,763	3·65
Madras	21,828	9,235	2·36
TOTAL MINOR	1,11,423	120,663	0·92
GRAND TOTAL	18,07,517	2,234,429	0·80
TOTAL FOR 1886-87	18,02,441	2,238,417	0·80

* On page 67 the total is given as Rs 3,43,020, but the indirect charges are omitted there.

12. The total sum charged as Public Works establishment during the last two years is shown below :

	1887-88.	1886-87.
	R	R
Capital Account	2,74,668	2,89,869
Working Expenses of Major and Minor Canals of which Capital Accounts are kept . . .	4,39,709	4,25,550
Minor works of which separate accounts are not kept	4,48,949	5,32,690
Agricultural works	73,091	68,083
	12,36,417	13,16,192

The system under which this charge is made is a complicated one. The Executive staff of the Public Works Department in Madras is for the most part employed indiscriminately on Irrigation works, on Military Works and on Imperial and Provincial Civil Works, and the cost is distributed according to certain rules between these different heads; the charges for Direction and Accounts are similarly divided. The only establishment which is solely engaged in Irrigation work is the staff employed in the survey and preparation of the Tank Restoration schemes and the Dowlaishwaram Workshops; the whole of its cost is charged against those works. Under the first head, Capital Account, a charge is made for establishment amounting to 23 per cent. on the outlay on works excluding cost of land. Under the second head the charge is the result obtained from the application of three ratios; 23 per cent. on expenditure, 10 per cent. on direct Revenue (*i.e.*, Navigation, Plantations and Miscellaneous) collected by Canal Officers themselves, and 6 per cent. on indirect Revenue (*i.e.*, the canal share of the Land Revenue deducting old Irrigation receipts and deducting what is shown as share of enhanced Land Revenue).

On the Minor Works (other than Tank Surveys) and Agricultural Works, it is calculated in the same way at 23 per cent. on expenditure and 10 per cent. on direct Revenue, but no charge is here made for indirect Revenue except in the case of old Maintenance Works, and there it is only made for the Major Productive Works, not for the indirect Revenue of the Minor Works.

13. The result of this method of calculation is that no conclusion can be drawn from the figures above, showing the increase or decrease of the charge for establishment, as to whether there has been any real rise or fall in the costliness of the staff. The charges debited to the Irrigation Department depend almost entirely on an arbitrary ratio calculated on the amount spent on Works and Repair, and on the direct and indirect payments made for the use of water. The cost of the whole Public Works Establishment of the Province must be known before it can be seen whether there has or has not been an increase in any particular year.

14. Turning now to the separate Canal reports, the following items are selected as of general interest :

Floods and Breaches.—One flood in the Cauvery River was of exceptional height. It rose to 13 feet above the crest of the weir in October 1887—a height which has only been exceeded by a few inches on two previous occasions. No injury resulted from this flood. In the other rivers the floods were generally moderate. Some damage was done in the central division of the Godaveri system by breaches in river embankments. There was also a breach in a flood bank near Lock 15 on the Karnul Canal.

Barur Tank.—This tank was opened for irrigation to a small extent in October 1887. The work is not complete. The area irrigated and the revenue derived were both insignificant.

Periyar.—Funds for the commencement of the Periyar Project were first allotted in August 1887. The work was commenced almost immediately, and R2,70,995 for direct charges was expended during the year. An officer was specially deputed to England to arrange for the purchase of the necessary plant. The estimates for the head works were revised without any increase in the total sum;

the forecast statements of the project were also recast, with the result that the ultimate revenue is expected to give a return of 8·53 instead of 7·80 per cent., which was formerly estimated.

Karnul.—The financial position of this Canal is in the last degree unsatisfactory; not only did the Revenue fall off during the last year, and the irrigated area decrease, but at no time since the Canal was bought by Government has it been worked except at a heavy loss. There is a loss both in navigation and irrigation, and while the irrigation return is R2·5 per acre irrigated, the cost of working expenses falls at Rs. 6·5 per acre: and there is no prospect of any material improvement. The total estimated value of the crops raised under irrigation, Rs. 2,48,330, does not largely exceed the sum which it costs Government to supply the water. The revenue expenditure on works and repairs alone (Rs. 1,11,780) is nearly double the income earned by the Canal. It would appear that it might be economical to close the canal as an irrigating system, merely keeping it in repair so as to be ready to be put in working again if a season of drought should create a sudden demand for the water.

The Governor General in Council trusts that the Government of Madras will consider this question, and formulate such proposals as may seem to them expedient with a view to putting a stop to the constant drain on the Treasury which the maintenance of the Canal on its present footing entails.

15. The third class of works mentioned in para. 1—Minor Works of which neither Capital nor Revenue Accounts are kept are numerous and mostly small; their exact number is nowhere stated. They are divided into three classes; those of which a continuous record is kept individually, in nine Districts; those of which a continuous record is kept collectively, in 19 Districts; and those which are under Revenue Management, in 19 Districts.

Here again, as elsewhere, the accounts are kept in an intricate fashion. The statements on pages 72—3 and page 61 shew that the area irrigated by these works (both crops included) was 3,607,321 acres, the Irrigation Revenue Rs. 94,74,377, and the Expenditure Rs. 17,19,698, or, deducting the Tank Restoration scheme, referred to later on, Rs. 13,59,643. But this expenditure includes the old maintenance charges, Rs. 3,42,020, already dealt with as belonging to the Major and Minor Works, while it does not appear that the old irrigation receipts, Rs. 29,25,803, have been included in the Irrigation Revenue. Again, the expenditure as stated on pages 72—3 and page 61 does not include indirect charges (Rs. 35,008) nor the 5 per cent. charge for Civil collections, Rs. 4,73,719 (*vide* page 7, columns 13 and 8); and adding these the total amount of working expenses, as calculated on the Madras system, appears to be Rs. 15,26,350. Of this total, Rs. 4,80,678 is debitable to the works under Revenue Management and the balance, Rs. 10,45,672, to those under Public Works Department Management.

16. The true figures appear therefore to be as follows:

	Irrigated area.	Irrigation revenue.	Rate per acre.	Working expenses.	Rate per acre.
		R	R	R	R
Works managed by Public Works Department Officers . . .	1,910,230	55,62,653	2·91	10,45,672	·54
Works managed by Revenue Officers	1,697,083	39,11,724	2·30	4,80,678	·28
TOTAL MINOR WORKS .	3,607,321	94,74,377	2·62	15,26,350	·42

The total area irrigated was made up of 2,794,534 acres of first, and 812,757 acres of second crop. These figures shew an improvement of about five per cent. both in area and in revenue over those of the previous year. The receipts from these works were made up of R11,192 of direct, and R94,63,185 of indirect revenue.

17. The total area irrigated by all the works in Madras in 1887-88 may be thus stated:

	First crop.	Second crop.	TOTAL.
	Acres.	Acres.	Acres.
Major Works	1,985,739	128,027	2,113,766
Minor Works (of which Capital and Revenue Accounts are kept)	91,918	28,745	120,663
Minor Works (of which Capital and Revenue Accounts are not kept)	2,794,534	812,757	3,607,321
TOTAL .	4,872,191	969,529	5,841,720
Corresponding figures of 1886-87 .	4,738,409	985,234	5,723,643

18. During the year under review the organization of the system of working under the Tank Restoration Scheme was remodelled. Five survey parties were organized during the year to work in the districts of Madura, Chingleput, Kurnul, Coimbatore and North Arcot, respectively. These parties, for an expenditure of R87,388, surveyed and prepared schemes for restoring 210 works at an estimated expenditure of R2,15,662; it was estimated that the area irrigated by the works in question would be increased from 26,645 to 29,680 acres, and the revenue from R1,10,824 to R1,36,376. On carrying out the schemes prepared in previous years, R2,72,667 were expended; for this sum about 200 tanks were restored and 25 anicuts and 100 sluices were completed, or nearly completed. The grant for this class of work in 1888-89 has been fixed at 6½ lakhs of rupees, and it has been arranged that the actual financial results obtained by the expenditure shall be recorded.

19. The fourth class of works, called "Agricultural" in Madras are mainly undertaken for the purpose of directing and controlling the rivers; during the year under review R4,04,598 was expended and R8,896 direct revenue received on account of these works. The former figures contained an adjustment of R2,193 on account of Imperial charges, so that the actual expenditure was R4,06,791 which was distributed as follows:

	R
River conservancy	1,06,464
River embankments	2,98,689
Drainages	718
Miscellaneous	920
TOTAL .	4,06,791

These figures include Establishment and Tools and Plant. Rather more than one-third of the expenditure was on original works and the remainder on repairs.

20. The Report was received by the Government of India on the fourth of December 1888 or six days later than in the previous year. The general arrangement of the Report and its complete illustration by maps are excellent; but it would be convenient if each canal system had its formal number and if that number were adhered to throughout in the statements and in the order of the separate Reports. The Madras Government will be separately addressed regarding the complexity of the accounts which has been noticed in this Resolution, if on further consideration any mode of simplifying them suggests itself to the Government of India.

ORDER.—Ordered, that copies of this Resolution and of the Report be forwarded to the Finance and Commerce and Revenue and Agricultural Departments, for information.

Ordered also, that copies of this Resolution be forwarded to the Government of Madras for information and guidance, and that copies of the Resolution be forwarded to the Local Governments and Administrations in the Public Works Department, noted in the margin, for information.

The Governments of Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab, in the Public Works Department.
The Chief Commissioner of the Central Provinces.
The Agent to the Governor General for Rajputana.

Ordered further, that this Resolution be published in the Supplement to the *Gazette of India*, and that copies of this Resolution be forwarded to Her Majesty's Secretary of State for India.

J. G. FORBES, *Colonel, R.E.,*
Offg. Deputy Secretary to the Govt. of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Summary for January, 1889.

As pointed out in last month's report, January is usually an unsettled month in Northern India. This is due to the occasional occurrence of cold-weather storms, the chief characteristics of which were stated in last month's report. The great majority of these storms belong to two classes. The first class comprise those depressions which first show themselves in the north or north-west of the Punjab. They are frequently deep depressions, but are generally short-lived, and are either stationary or move slowly in a south-east direction along the Himalayas for a short period and then fill up. They give more or less heavy rain to the Punjab and snow to the adjacent mountains, but their effects are chiefly confined to Upper India. The second class of storms include the usually much shallower depressions, which appear on the north-west frontier in Upper Sind, and which probably, in the great majority of cases, advance from Beluchistan. As compared with the previous, they are frequently remarkably persistent and traverse the whole breadth of the Peninsula, passing sometimes into Upper Burma, where they fill up or disappear. Occasionally small depressions also form in Central India or the Central Provinces. These are generally very shallow and are less persistent than the previous, but usually march in the same general east-south-easterly or easterly direction, and disappear after an existence of one to three days. They sometimes give moderately heavy rain to Central India, the Central Provinces, and Behar. Several disturbances have occurred during the month, the majority of which were unusually feeble, and gave little rain in Upper India. The two last disturbances of the month were however large and gave fairly general rain to the greater part of Northern India, but were chiefly remarkable as being examples of double storms, that is, of the combination of a storm of the first and of the second class, originating separately and co-existing as independent disturbances for some days.

At the commencement of the month fine weather with normal anti-cyclonic conditions prevailed in Upper India. On the morning of the 4th a small and very shallow depression, similar to those of the preceding month, appeared in Sind. It moved eastwards during the day, filling up with its advance, but caused some disturbance in the Punjab Himalayas on the 5th, which gave light to moderate snow to the higher elevations. Anti-cyclonic conditions were again established in Upper India on the 6th and continued until the 8th. Weather was slightly unsettled during this period in Southern India, and many thunderstorms occurred in Southern India, which gave light to moderate rain in South Madras, Mysore and Ceylon, on the 6th, 7th and 8th. The barometer began to fall briskly on the

afternoon of the 8th in Upper Sind and Beluchistan, and a very shallow depression was formed on the 9th, which followed the same course as the previous disturbance and gave moderately heavy snow to the Punjab Himalayas on the 10th, and brought the snow line down to below 9,000 feet. The weather continued somewhat disturbed in Northern India for three days longer, and light showers fell at the hill stations on the 12th, and in Behar, Chutia Nagpore and Central Bengal on the 13th. Pressure increased steadily until the 17th, when very strongly marked anti-cyclonic conditions, with fine clear, cool weather and strong westerly or north-westerly winds, prevailed over the whole of Northern India. The highest pressures of the month were recorded on the morning of the 17th, the absolute maximum being 30·38″ at Peshawar. No change of importance occurred until the 22nd, when the barometer fell briskly in North-Western India. The disturbance then initiated differed considerably in character from the previous. There were two separate areas of disturbance in which the barometer fell rapidly, and more or less general rain was received. The first included the Punjab Himalayas and adjacent plains from Sealkot to Roorkee, and the second comprised the greater part of Rajputana and Indore. The disturbance in the Punjab passed away after giving moderate snow in the hills on the afternoon of the 23rd and light showers in the adjacent plains. That which originated in Rajputana drifted during the next two days eastward into East Bengal and Burma, and gave moderate general rain to the North-Western Provinces, Central India, and light local showers in Behar, Bengal, and Assam. A short interval of fine weather followed until the afternoon of the 27th, when the first large and important cold-weather storm of the present season was initiated. It was like the previous a double disturbance. It consisted in part of a shallow depression which passed into Sind from Beluchistan on the 28th and advanced in an east-south-east direction across the head of the Peninsula during the next three days into Upper Burma, to which it gave cloudy weather on the 1st February. It apparently filled up very slowly in that area and gave low pressure in Burma until the 5th. The appearance of this depression in Sind on the 28th was followed on that day by a very rapid fall of the barometer in the North Punjab and the formation of an independent deep depression, the centre of which was to the north of Rawalpindi and Peshawar on the morning of the 29th. It intensified considerably during the day and marched slowly to the south-east along the hills, to which it gave very stormy weather and heavy snowfall during the next forty-eight hours. A very rapid rise of the barometer set in on the 31st, and the depression filled up very rapidly. This deep depression very largely modified the distribution of pressure over the whole of North-Western and Central India, and obscured the shallow depression in Central India on the 29th and 30th; but with the disappearance of the former on the 31st, the latter again became clearly marked and formed the chief feature of the weather during the next two days. The double disturbance gave a large general and much needed supply of rain to the greater part of Northern India, including the Punjab, Rajputana, Central India, the North-Western Provinces and Behar, and showers in Bengal. A considerable portion of the rainfall due to the storms occurred on the 1st and 2nd in Bengal, and hence only a part of the rainfall due to the disturbance is included in the returns of the past month.

Pressure.—The mean pressure of the month for the whole of India was ·017 above the normal. The excess was greater at the hill stations than at the adjacent plain stations. Relatively to this general state pressure was in defect over the whole of Northern and Central India (with the exception of the North Punjab). The line of greatest relative depression was defined by the following stations:—

	Relative deficiency.
Deesa	·020″
Nowgong	·015″
Allahabad	·016″
Patna	·018″
Dhubri	·019″

A second axis of depression apparently ran along the Himalayas, being indicated by the negative anomalies at the following stations :—

Gorakhpur	·021″
Mooltan	·012″
Ludhiana	·027″

Pressure was relatively to the general state in excess over the whole of the Peninsula. The relative excess was greatest at the following stations, *viz* :—

Belgaum	+·022
Bellary	+·023
Salem	+·029
Trichinopoly	+·020
Madura	+·021
Cochin	+·025

A reference to last month's report will show that the more prominent features of the pressure variations of the month of January were identical in character with those of the previous month, but were smaller in amount. It will thus be seen that the larger pressure abnormal variations or anomalies have been remarkably persistent for some time, and the probable distribution of the cold-weather rains of the months of January and February, based on this strongly marked distribution of pressure given in last month's report, has been fully confirmed up to the present date.

Temperature.—In consequence of the unusual prevalence of anti-cyclonic conditions, and the absence of large cold-weather storms until the end of the month, the mean temperature was considerably in excess. The following table gives the variation of the mean maximum, minimum and daily temperatures from their normal values in different districts :—

	Maximum. °	Minimum. °	Mean. °
Burma	+1·8	+0·5	+1·1
Bengal	+1·7	+1·7	+1·7
North-Western Provinces	+2·3	+2·0	+2·1
Punjab	+1·0	+0·7	+0·8
Berars	+5·2	+2·2	+3·7
Central Provinces	+5·0	+3·0	+4·0
Central India and Guzerat	+3·4	+3·0	+3·1
Rajputana	+2·3	+1·5	+1·9
Bombay	+3·0	+0·1	+1·5
Madras	+0·5	—1·0	—0·2

Hence the figures have been most prominent in the Central Provinces and Central India, where the mean temperature of the month was four degrees above the normal.

One of the more remarkable feature of the month has been the frequent inversion of the normal temperature relations between the plains and hill stations. On about eleven nights of the month the lowest night or minimum temperatures of the hill stations were very considerably higher than those of the neighbouring stations in the Gangetic plains. It will suffice to give one example—

Hill Stations.	Minimum or lowest Temperature of night of 2nd January. °	Plain Stations.	Minimum or lowest Temperature of night of 2nd January. °
Murree	49·3	Rawalpindi	36·9
		Dera Ismail Khan	36·9
		Sealkot	41·1
Simla	48·4	Lahore	37·2
		Sirsa	39·2
Ranikhet	50·0	Delhi	40·1
		Roorkee	36·6
		Meerut	39·0
		Bareilly	39·8
		Agra	43·6
		Allahabad	42·7
		Benares	41·9
		Patna	46·9
		Calcutta	48·8
		Silchar	47·5

These figures show that not only was the night temperature of the hill stations from 8° to 13° higher than that of the adjacent plains, but that it was actually higher than over the whole Gangetic plain down almost to the sea in Bengal.

This, it may be added, is one of the most remarkable examples that have occurred during recent years of the peculiarity of the weather at the hill stations in the months of December and January, *before the occurrence of heavy snow.* The only satisfactory explanation appears to be that the high night temperatures are due to an indraught of comparatively warmer air to the hills from the strata above the plains at the level of the hills.

Rainfall.—The preceding remarks have stated the conditions under which the rainfall of the month has occurred. The cold-weather rainfall of the present season up to date has been abundant over the whole of Northern India, but the first heavy rainfall of the season occurred somewhat later than usual. The rainfall of the month has been especially abundant in the Punjab, North-Western Provinces, Behar and Northern Bengal, which areas have received at least double their normal amounts. The excess is relatively greatest in Behar and North Bengal. The Central Provinces, Berar, Khandesh, Guzerat and Orissa which usually receive some light showers were practically rainless during the month. No rain fell in Lower Burma and the Konkan. In the remaining districts, including Rajputana, Assam, Lower Bengal, Malabar, Mysore and Madras, the rainfall of the month was not large in amount, and was either normal or slightly in defect.

The following table shows the actual average rainfall and the normal rainfall of the month of the twenty-one districts into which the country is divided, so far as it is indicated by the telegraphic reports of a few stations in each district :—

DISTRICTS.	Number of Stations.	Normal average rainfall in January.	Actual average rainfall in January 1889.	Difference from the average in January 1889.
Punjab, West	7	1·48	3·04	+1·56
„ East	4	1·58	2·68	+1·10
North-Western Provinces, Trans-Gangetic	7	1·35	2·46	+1·11
North-Western Provinces, Cis-Gangetic	3	0·67	0·49	—0·18
Behar	2	0·55	1·40	+0·85
Northern Bengal	2	0·34	3·18	+2·84
Assam—Cachar	3	0·78	0·49	—0·29
Lower Bengal and Chutia Nagpur	7	0·36	0·37	+0·01
Orissa—Northern Circars	5	0·25	0	—0·25
Central Provinces, South	7	0·38	0·01	—0·37
Berar—Khandesh	2	0·30	0	—0·30
Rajputana, Central India, Saugor, and Nurbudda	9	0·48	0·30	—0·18
Sindh—Cutch	3	0·43	0·64	+0·21
Guzerat	3	0·05	0·04	—0·01
Konkan	4	0·23	0	—0·23
Deccan—Hyderabad	5	0·06	0·01	—0·05
Malabar	5	0·14	0·20	+0·06
Mysore—Bellary	4	0·34	0·42	+0·08
Carnatic	6	0·87	0·44	—0·43
Lower Burma	7	0·09	0	—0·09
Ceylon	1	2·20	6·48	+4·28

JOHN ELIOT,

Offg. Meteorological Reporter to the Government of India.

SIMLA,

The 13th February 1889.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the state of the Season and prospects of the Crops.

Madras.—*For week ending 23rd February, 1889.*—Rainfall very slight in Madura, Tinnevelly, Nilgiris, and Malabar, none elsewhere. More rain wanted in Ganjam, Vizagapatam, Trichinopoly, Tinnevelly, Coimbatore, and Salem. Standing crops generally good, but withering in parts of Coimbatore, Cuddapah, Trichinopoly, and Tinnevelly; affected by disease in parts of Salem and Bellary. Pasture deficient in Coimbatore, Salem, and Tinnevelly. Prices rising in eight districts, falling in six, and stationary in others. General prospects favourable except in Ganjam and Coimbatore. Labourers employed on last day of week on Rushikulya works 5,138, on Gopalpur Canal 8,593.

Bombay.—*For week ending 27th February, 1889.*—Slight rain in parts of Karachi and Shikarpur. Late crops in three taluks of Surat and Poona and one of Kanara unsatisfactory; exotic cotton and wheat in parts of Dharwar blighted and cotton in one taluka of Baroda damaged. Opium in Baroda good. Harvesting progressing generally. Probable outturn of wheat in Broach three annas and of early crops in Dharwar nearly eight annas on average. Fodder scarce in Khandesh and Nasik and in parts of Poona, Ahmednagar, and Kathiawar. Prices of food-grains rising in two talukas of Nasik.

Bengal.—*For week ending 26th February, 1889.*—Fairly general rain, accompanied by local thunderstorms, fell over the greater part of the province on the 19th and 20th instants. The condition of the *rabi* and poppy crops is generally satisfactory, although in Behar some damage has been done by rain and hail. In Sarun the hail at the end of January did considerable damage to poppy, the loss in the Sewan sub-division being estimated at 750 maunds and in the Sudder sub-division at 100 maunds. The *rabi* crops are ripening, and the earlier sorts are being harvested. Poppy is in flower, and the collection of opium has begun in some districts. The sugarcane harvest is proceeding with a fair outturn. Spring rice seedlings are growing well. Preparation of lands for the jute and autumn rice sowings is in active progress. In Behar *cheena* and *mung* are being sown and are germinating satisfactorily, and the cultivation of indigo lands is going on. The latest report regarding the affected tract in the Patna division shows that rain has done much good in providing employment in the fields for the working populaton; that it has not yet been found necessary to give gratuitous relief except upon a very limited scale; and that the grain-stocks continue to be sufficient and the prices stationary with a downward tendency.

North-Western Provinces and Oudh.—*For week ending 27th February, 1889.*—Rain fell during the week in most districts. Some injury to crops from rust; sunshine needed. Prospects fair. Sugarcane-pressing continues. Poppy in flower. Prices have fallen in several districts, but fodder scanty and dear in places.

Punjab.—*For week ending 27th February, 1889.*—Rainfall good and general throughout the Province. Prices unsettled in Peshawar, stationary in Hissar, Amballa, Jullundur, and Amritsar, falling elsewhere. Ploughing for *kharif* commenced in Hissar, Jullundur, Lahore, and Shahpur. The crops have been greatly improved by recent rain. Certain crops damaged in Amballa and Amritsar in consequence of heavy rains. Stock cattle are reported healthy. Fodder sufficient except in Hissar and in parts of Multan and Rawalpindi. Supply improving in Dera Ismail Khan. Poppy weeding in progress in Jullundur.

Central Provinces.—*For week ending 27th February, 1889.*—Weather cloudy and warm. Crops benefited by recent rain in Saugor. Hail has injured

gram crop in Hoshangabad, prospects otherwise unchanged. Reaping of winter crops commenced.

Burma.—*For week ending 23rd February, 1889.*—Slight rain fell in Moulmein and Amherst, Bhamo and Myadaung. Crop prospects remain good. The price of paddy shows very little fluctuation.

Assam.—*For week ending 27th February 1889.*—Weather warmer. Slight rain in almost all districts. Sowing of early rice continues. Mustard is still being gathered and sugarcane pressed. Tea doing well.

Mysore and Coorg.—*For week ending 27th February, 1889.*—No rain in Mysore. Standing crops in good condition, except in parts of Kolar district where want of rain is felt. Sugarcane being planted in parts. Outturn of crops harvested generally fair. Pasturage diminishing in parts of the Kolar and Mysore districts. Prices slightly fallen in the Kadur district.

No standing crops in Coorg.

Berar and Hyderabad.—*For week ending 27th February, 1889.*—Harvesting of *rabi* crops in progress in Berar. Prospects favourable. Agricultural stock in good condition. Fodder and water insufficient in some districts. Prices the same as last week.

No rain during the week in Hyderabad. Harvesting of *rabi* crops commenced. Weeding of *tabi* crops continues. Prices stationary.

Central India.—*For week ending 27th February, 1889.*—Baghelkund and West Malwa report this week that fall of rain is now sufficient. Crops in Bhopal somewhat damaged by heat. Condition of agricultural stock improved in Goona and Bundelkund. Prices of food-grains falling in Neemuch.

Rajputana.—*For week ending 27th February, 1889.*—Rainfall partial. Agricultural operations satisfactory. Standing crops good; slightly damaged in Kishengurh and Dholepur. Agricultural stock good. Pasturage or fodder sufficient, except in Marwar, Kherwara, Dholepur and parts of Jeypur. Prices steady generally.

Nepal.—*For week ending 21st February, 1889.*—Slight rain with hail during the week. Weather cloudy. Wheat progressing. Potatoes are being sown.

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

No. XLIV OF 1888-89.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	Railways.	Total mean length open.	Receipts for week ending 4th February, 1888. Total.	Receipts for week ending 4th February, 1888. Per mile open.	Total mean length open.	Receipts for week ending 2nd February, 1889. Total.	Receipts for week ending 2nd February, 1889. Per mile open.	Total Receipts from 1st April, 1887, to 4th Feb., 1888. Total.	Total Receipts from 1st April, 1887, to 4th Feb., 1888. Per mile open per week.	Total Receipts from 1st April, 1888, to 2nd Feb., 1889. Total.	Total Receipts from 1st April, 1888, to 2nd Feb., 1889. Per mile open per week.	Total Increase in 1888-89.	Total Decrease in 1888-89.
	State Lines worked by Companies.		R	R		R	R	R	R	R	R	R	R
16th Feb. 1889	East Indian	1,514	10,54,778	697	1,514	9,64,657	637	3,84,25,335	577	3,67,03,525	551	...	17,21,810
9th ditto	Rajputana-Malwa (a)	1,664	3,91,854	235	1,664	4,21,000	253	1,38,16,531	187	1,55,17,909	212	17,01,378	...
16th ditto	Sindia	75	6,795	91	75	8,802	118	3,76,030	114	3,02,651	92	...	73,379
16th ditto	Patna-Gya	57	11,769	206	57	8,031	140	4,29,437	171	4,05,690	161	...	23,747
9th ditto	Bengal-Nagpur (b)	186	39,538	212	293	55,229	188	11,66,056	142	13,72,756	157	2,06,700	...
16th ditto	Dildarnagar-Ghazipur	12	911	76	12	745	62	40,547	77	38,688	73	...	1,859
9th ditto	Mysore	140	9,324	67	140	10,325	74	4,33,021	70	4,99,500	81	66,479	...
9th ditto	Southern Mahratta (c)	850	60,784	72	854	72,688	85	27,01,704	79	32,88,958	88	5,87,254	...
2nd ditto	Indian Midland	96	6,388	67	374	(d) 47,176	126	1,44,255	76	(d) 6,89,954	97	5,45,699	...
2nd ditto	Cuddapah-Nellore	83	4,140	50	83	4,457	54	(e) 66,339	39	2,06,477	57	1,40,138	...
9th ditto	Bareilly-Pilibhit	36	1,534	43	36	1,671	46	73,782	48	75,765	49	1,983	...
9th ditto	Lucknow-Sitapur-Sihramau	105	4,557	43	105	6,649	63	1,76,942	38	2,17,420	47	40,478	...
	TOTAL	4,818	15,92,372	331	5,207	16,01,430	308	5,78,49,979	281	5,93,19,293	275	14,69,314	...
	State Lines worked by Government.												
9th Feb., 1889	North-Western (f)	2,470	4,01,232	162	2,390	3,74,792	157	1,75,86,799	176	2,13,95,125	203	38,08,326	...
9th ditto	Oudh & Rohilkhand (g)	693	1,58,093	228	692	1,30,264	188	56,64,891	187	56,93,828	187	28,937	...
9th ditto	Wardha Coal	45	20,662	459	45	18,899	420	6,20,952	312	7,16,657	362	95,705	...
9th ditto	Bengal Central	125	12,992	104	125	11,550	92	5,66,560	103	5,99,018	109	32,458	...
9th ditto	Eastern Bengal Railways (h)	645	1,99,083	309	673	1,86,550	277	82,21,080	290	91,32,316	308	9,11,236	...
16th ditto	Nalhati	27	2,480	91	27	2,002	73	76,988	66	83,916	72	6,928	...
16th ditto	Tirhoot	259	44,867	173	273	27,551	101	14,85,333	137	13,71,356	120	...	1,13,977
9th ditto	Burma	333	1,07,615	323	441	1,02,431	232	25,93,346	177	25,82,136	147	...	11,210
9th ditto	Jorhat	28	589	21	31	879	29	43,362	35	52,227	41	8,865	...
9th ditto	Cherra-Companyganj	7	124	17	7	195	25	9,720	30	7,696	23	...	2,024
	TOTAL	4,632	9,47,737	205	4,704	8,55,113	182	3,68,69,031	189	4,16,34,275	203	47,65,244	...
	Lines worked by Guaranteed Companies.												
9th Feb., 1889	Madras	840	1,62,578	194	840	1,73,023	206	69,26,767	186	71,03,301	192	1,76,534	...
2nd ditto	South Indian	654	93,240	143	654	94,146	144	43,28,223	149	46,23,578	161	2,95,355	...
9th ditto	Great Indian Peninsula	1,504	8,24,260	548	1,447	9,67,807	669	3,28,29,710	494	3,46,43,522	527	18,13,812	...
9th ditto	Bombay, Baroda and Central India	461	2,60,583	565	461	2,87,000	623	1,00,62,435	493	1,05,53,193	520	4,90,758	...
	TOTAL	3,459	13,40,661	388	3,402	15,21,976	447	5,41,47,135	354	5,69,23,594	380	27,76,459	...
GRAND TOTAL (GUARANTEED AND STATE)		12,909	38,80,770	301	13,313	39,78,519	299	14,88,66,145	269	15,78,77,162	276	90,11,017	...
GROSS ESTIMATED EXPENSES		...	...	...	...	...	...	7,74,25,307	140	8,26,19,103	146	...	...
NET RECEIPTS		...	...	...	...	...	...	7,14,40,838	129	7,52,58,059	132	38,17,221	...
	Assisted Companies.												
16th Feb., 1889	Bengal and North-Western	376	43,249	115	376	36,450	97	16,87,826	101	18,68,395	113	1,80,569	...
16th ditto	Tarakeshwar	22	5,839	262	22	5,403	243	2,19,055	224	2,27,849	233	8,794	...
9th ditto	Rohilkhand-Kumaun	67	3,890	58	67	4,275	64	2,73,360	95	2,90,687	101	17,327	...
2nd ditto	Dibru-Sadiya	78	7,310	94	78	8,153	105	3,47,929	101	3,70,002	108	22,073	...
	TOTAL	543	60,288	111	543	54,281	100	25,28,170	107	27,56,933	115	2,28,763	...
	Native States.												
9th Feb., 1889	The Nizam's Guaranteed Company	277	37,858	137	310	48,244	156	13,47,639	141	14,86,324	114	1,38,685	...
9th ditto	The Gaekwar's	59	3,585	61	59	3,680	63	1,33,461	51	1,14,697	44	...	18,764
9th ditto	The Gaekwar's Mehsana-Vadnagar	21	874	42	27	870	32	31,518	34	38,257	39	6,739	...
9th ditto	Bhavnagar-Gondal-Junagarh-Porbandar	193	24,226	126	224	28,695	128	8,38,115	98	8,98,284	101	60,169	...
9th ditto	Morvi	68	2,602	38	68	3,066	45	1,17,088	39	1,39,222	47	22,134	...
9th ditto	Jodhpore	124	6,396	52	124	7,700	62	2,92,252	53	2,92,808	54	556	...
	TOTAL	742	75,541	102	812	92,255	114	27,60,073	92	29,69,592	88	2,09,319	...

(a) Includes the Cawnpore-Achnera State Railway.
(b) Includes the Katni-Umaria State Railway.
(c) Includes the Bellary-Kistna State Railway.
(d) Includes Bhopal-Itarsi State Railway from 1st January, 1889.
(e) Total receipts from 15th September, 1887, to 4th February, 1888.
(f) Includes the Amritsar-Pathankot and Rajpura-Patiala State Railways.
(g) State from 1st January, 1889.
(h) Includes the Northern Bengal, Dacca, Kaunia-Dharlla and Assam-Behar State Railways.

M. C. BRACKENBURY, *Major, R.E.,*
Offg. Deputy Secretary.

CALCUTTA,
The 28th February, 1889.

Printed and published for the GOVERNMENT OF INDIA, *at the Office of the* SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA, *No. 8, Hastings Street, Calcutta.*

The Gazette of India.

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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Calcutta, the 8th March, 1889.

No. 148.—The undermentioned Assistant Commissioners on probation are confirmed in their appointments in the Burma Commission, with effect from the date specified in each case:—

Mr. W. N. Porter	1st December, 1888.
„ G. M. S. Carter	1st December, 1888.
„ B. K. S. McDermott	1st December, 1888.
„ H. M. S. Mathews	17th March, 1888.
„ J. S. D. Fraser	5th June, 1888.
„ G. G. Collins	5th „ „
„ B. S. Carey	5th „ „
„ D. Ross	27th July, 1888.
„ J. G. Scott	14th August, 1888.
„ R. C. Stevenson	6th November, 1888.
„ J. N. O. Thurston	6th „ „

No. 151.—The privilege leave for one month granted in Notification No. 100, dated the 7th ultimo, to Mr. J. P. Hewett, Under-Secretary to the Government of India in the Home Department, is extended to the 18th instant.

No. 153.—Mr. J. D. Tremlett is permitted to resign Her Majesty's Bengal Civil Service, with effect from the 22nd March, 1889, or such other date on which he may sail from India.

MEDICAL.

The 1st March, 1889.

No. 114.—The services of Deputy Surgeon-General A. M. Dallas, C.I.E., Indian Medical Service, are replaced at the disposal of the Military Department, with effect from the date on which he was relieved of his duties by Deputy Surgeon-General G. Farrell, C.B., I.M.S.

The 8th March, 1889.

No. 147.—The services of Surgeon H. C. Hudson, I.M.S., are, at his own request, replaced at the disposal of the Military Department.

JUDICIAL.

The 6th March, 1889.

No. 277.—The Honourable A. Wilson, a Judge of the High Court of Judicature at Fort

William in Bengal, has obtained furlough from the 21st March to the 8th September, 1889, both days inclusive, together with the usual subsidiary leave.

This notification cancels Home Department Notification No. 213, dated the 21st February, 1889.

No. 282.—Under Section 266 of the Code of Criminal Procedure, 1882, the Governor-General in Council is pleased to declare the Court of the Recorder of Rangoon, as the High Court for Upper Burma, in reference to proceedings against European British subjects to be a High Court for the purposes of Chapter XXIII of that Code.

POLICE.

The 7th March, 1889.

No. 116.—The services of the officers named below are placed at the disposal of the Chief Commissioner of Burma for employment as Seconds-in-Command or Assistant Commandants in the Military Police in Upper Burma:—

Lieutenant R. H. D. Thring, 1st Madras Lancers.

Lieutenant J. Jones, 2nd Punjab Cavalry.

ECCLESIASTICAL.

The 8th March, 1889.

No. 88.—The Reverend J. H. Taylor, Chaplain of Darjeeling, is appointed Chaplain of Gauhatti and Shillong in Assam, with effect from the 14th February, 1889, or from such date as he may take over charge of his duties.

No. 90.—The services of the Reverend T. D. Gray, Chaplain of Nagpur, Central Provinces, are placed at the disposal of the Government of the North-Western Provinces and Oudh, with effect from the 12th March, 1889, or from such date as he may be relieved of his duties at Nagpur.

A. P. MACDONNELL,
Secretary to the Government of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATION.—PATENTS.

Calcutta, the 8th March, 1889.

No. 392P.—Specifications of the under-mentioned inventions have been filed, under the provisions of Act V of 1888, in the Office of the Secretary to the Government of India in the Revenue and Agricultural Department. Copies have been sent to the Governments of Fort St. George and Bombay, and the Chief Commissioner of Burma. A copy of every specification is open to public inspection at all reasonable hours at the Office of the Secretary to the Government of India in the Revenue and Agricultural Department at the Presidency, upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying:—

No. 16 of 1888.—John Charles William Stanley, of 5 Dewhurst Road, West Kensington Park, Gentleman, and Leonard Butler Wrightson, of John Street, E. C., Merchant, both in the County of Middlesex, England, for improvements in tea chests, boxes or the like, applicable for containing other goods or articles.

No. 50 of 1888.—Edward Smith and Frederick Smith Designers in Glass and Glassware, of 34 Gray's Inn Road, London, England, for improved method or means of producing sparkling brilliant effect in or from glass alone or from a combination of glass and metal or metalized material.

No. 126 of 1888.—Edward Lafone Bellhouse, of the firm of E. T. Bellhouse & Co., of Hunt Street, Manchester, in the County of Lancaster, England, Engineer, for improvements in hydraulic packing apparatus.

No. 137 of 1888.—John David Jones, Engineer, of the town of Calcutta, for an automatic periodic valveless filling and flushing cistern with an automatic water-supply regulator.

No. 153 of 1888.—John Robert Jefferies, Engineer and Iron Founder, Orwell Works, Ipswich, England, and James King, Draughtsman, Orwell Works, Ipswich, England, for improvements in thrashing Machines.

No. 156 of 1888.—Robert Simpson Baxter, Merchant, 6 Rugby Terrace, Broughty Ferry, in the County of Forfar, Scotland, and George Duncan Macdougald, Chemist, 82 High Street, Dundee, in the County of Forfar, Scotland, for an improved process and apparatus for the removal of cotton lint or fibre from cotton seed.

No. 23 of 1889.—William Bull, Civil Engineer, of Southborough Tunbridge Wells, England, at present residing in Allahabad, for pulverizing and sifting hard substances.

E. C. BUCK,
Secretary to the Government of India.

THE MOST EXALTED ORDER OF THE STAR OF INDIA AND THE MOST EMINENT ORDER OF THE INDIAN EMPIRE.

NOTIFICATION.

Fort William, the 6th March, 1889.

No. 8-S. I.—His Excellency the Grand Master of the Most Exalted Order of the Star of India and of the Most Eminent Order of the Indian Empire held an Investiture of both Orders at Government House, Calcutta, at 9 P.M., on Saturday, the 1st March, 1889.

At this ceremony His Excellency the Grand Master, in accordance with Her Majesty's Commands, first invested the Hon'ble David Miller Barbour, C.S.I., with the Insignia of the Second Class, and decorated the Honourable Andrew Richard Scoble, Q.C., with the Badge of the Third Class of the Most Exalted Order of the Star of India.

His Excellency then invested Maharaja Radha Prasad Singh Bahadur of Dumraon, Maharaja Harendra Kishor Singh Bahadur, of Bettiah, the Hon'ble Gregory Charles Paul, C.I.E., Maharaja Narendra Krishna, Henry Mortimer Durand, Esq., C.S.I., Bengal Civil Service, and Maharaja Krishna Pratap Sahai Bahadur of Hathuwa, with the Insignia of the Second Class, and decorated Charles Henry Tawney, Esq., Lieutenant-Colonel Edwin Henry Hayter Collen, Bengal Staff Corps, Edwin Felix

Thomas Atkinson, Esq., Bengal Civil Service, William Brereton Hudson, Esq., and Babu Pratap Chandra Rai, with the Badge of the Third Class of the Most Eminent Order of the Indian Empire.

The following members of the two Orders attended :—

His Highness Saramad-i-Rajaha-i-Hindustan Raj Rajendra Shri Maharaj-Adhiraj Sawai Sir Madho Singh Bahadur, Maharaja of Jaipur, G.C.S.I.

Raja Sir Dinkar Rao Mushir-i-Khas Bahadur, K.C.S.I.

The Hon'ble Sir Steuart Colvin Bayley, K.C.S.I., C.I.E.

Maharaja Sir Jotendra Mohan Tagor, K.C.S.I.

The Hon'ble Maharaja Sir Pusapati Ananda Gajapati Raz, of Vizianagram, K.C.I.E.

Sir Donald Mackenzie Wallace, K.C.I.E. (on duty with His Excellency the Grand Master.)

The Hon'ble Sir Alfred Woodley Croft, K.C.I.E.

Nawab Bashir-ud-Daula Amir-i-Akbar Asman Jah Bahadur, of Hyderabad (Deccan), K.C.I.E.

Nawab Saiyid Asghar Ali Khan Bahadur, C.S.I.

John Ware-Edgar, Esq., C.S.I.

Henry Mortimer Durand, Esq., C.S.I.,(Secretary of the two Orders).

The Hon'ble Lieutenant-General George T. Chesney, C.B., C.S.I., C.I.E.

The Hon'ble Herbert John Reynolds, C.S.I.

Raja Piari Mohan Mukharji C.S.I.

The Hon'ble James Wallace Quinton, C.S.I.

The Hon'ble David Miller Barbour, C.S.I.

The Hon'ble Philip Perceval Hutchins, C.S.I.

Anthony Patrick MacDonnell, Esq., C.S.I.

The Hon'ble Gregory Charles Paul, C.I.E.

The Hon'ble Maung On, A.T.M., C.I.E.

The Revd. Father Eugene Lafont, S.J., C.I.E.

Stephen Paget Walter Vyvyan Luke, Esq., C.I.E.

Mahamahopadhyaya Mahesh Chandra Nyayaratna, C.I.E.

John Lambert, Esq., C.I.E.

The Hon'ble Dr. Mahendra Lal Sarkar, C.I.E.

Nawab Abdul Latif Bahadur, C.I.E.

Rai Kanhai Lal De Bahadur, C.I.E.

The Hon'ble Raja Durga Charan Laha, C.I.E.

Demetrius Panioty, Esq., C.I.E.

Lieutenant-Colonel Lord William Leslie de la Poer Beresford, V.C., C.I.E. (on duty with His Excellency the Grand Master.)

Saiyid Amir Ali, C.I.E.

Ney Elias, Esq., C.I.E.

The Hon'ble Saiyid Amir Husain, C.I.E.

H. M. DURAND,

Secretary to the Orders of the Star of India, and the Indian Empire.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 5th March, 1889.

No. 351-*G*.—Lieutenant J. H. Pollard, Squadron Officer, 5th Bombay Cavalry, is appointed, with effect from the date of joining, to be Wing Officer in the Bhopal Battalion, to fill an existing vacancy. Lieutenant Pollard is also appointed to officiate as Adjutant, during such time as Captain E. S. Masters may officiate as 2nd-in-Command, or until further orders.

The 7th March, 1889.

No. 375-*G*.—With the sanction of Her Majesty's Government, the Governor-General in Council is pleased to recognise the appointment of Mr. George Gordon as Consul for Sweden and Norway at Rangoon, *vice* Mr. A. Barckhausen.

No. 378-*G*.—Mr. F. A. H. Elliot, C.I.E., Survey and Settlement Commissioner, Baroda, is granted furlough, for one year and nine months, under section 50, chapter V, of the Civil Leave Code, and with effect from the 15th March, 1889, or the subsequent date on which he may avail himself of the furlough.

No. 381-*G*.—Lieutenant A. R. Barwell, Officiating Wing Officer, on probation, Deoli Irregular Force, is granted leave to Bombay, for two months, to study the Native languages, with effect from the 24th March, 1889.

No. 383-*G*.—Major A. P. Thornton, Political Agent of the 3rd class, is posted as Political Agent in Harowtee and Tonk.

Captain C. Herbert, Officiating Political Assistant of the 1st class, is posted as Assistant Commissioner of Ajmere.

Rae Bishen Sarup, Deputy Magistrate of Kekri, is appointed, temporarily, to hold charge of the current duties of the office of Assistant Commissioner of Merwara, with effect from the date of assuming charge, and until further orders.

No. 516-*E*.—The following regulations, which have been issued by order of His Majesty the Shah of Persia, are published for general information :—

The Persian Government, in order to facilitate commerce, increase her riches, and render her lands profitable, has opened the River Karun, subject to the following regulations, and has allowed the navigation from Muhammerah to Ahwaz, to the mercantile marine of all nations. The vessels navigating the Karun will carry out the regulations of the Government, which regulations shall hold good for ten years without fail, after which they will be altered according to the exigencies of circumstances.

(1) The commercial steamers of merchants of friendly Governments must not remain at the landing-places or in the river longer than necessary for the purpose of loading, unloading, and provisioning themselves for the journey.

(2) Persons whose presence is detrimental to order and who would cause difficulties by their presence, should not be in the vessels; whoever comes should be provided with a passport from

his own Government, otherwise if any one arrives without a passport, it is impossible to understand what his business may be.

(3) Under no pretext whatsoever will any vessel have the right to protect any Persian subject in any way.

(4) The transport of arms is absolutely prohibited, and if this rule is disregarded, the arms will be seized.

(5) No explosive goods whatsoever shall be transported.

(6) Shipowners shall not erect any buildings whatsoever, such as coal depôts, warehouses, shops, caravanserais or manufactories, &c., on the banks of the river.

(7) For the storage of merchandise and coal, depôts and warehouses as well as landing-places in sufficient quantity will be constructed on the part of the Persian Government or Persian merchants.

(8) Ordinary just rates to be paid by the shipowners will be fixed for the hire of the depôts and warehouses.

(9) The store-keeper of the coal stores shall be Persian subjects.

(10) The ships shall not proceed higher than Ahwaz.

(11) For the merchandise depôts a trustworthy man shall be chosen in Persia and another shall be chosen on the part of the whole of the shipowners; together they shall look after the depôts.

(12) The watchmen of the depôts, such as guards, &c., shall all be appointed by the Persian Government.

(13) No one belonging to any vessel has any right whatsoever to buy, sell, or mortgage, &c., any property from or to any Persian subject.

(14) From the vessels navigating the Karun to Ahwaz, for the going and coming, if a steam vessel a tonnage of one kran per ton and if a sailing vessel ten shahis as toll and right of way will be levied. Unladen vessels shall pay half tolls. Sailing vessels belonging to Persian subjects under 30 tons will be exempted from these dues.

(15) Porters for the porterage from the landing-places to the vessels and from the vessels to the landing-places shall be provided by the Persian Government, who will keep a register of them and supply them with a badge.

(16) When a Persian subject, who with the permission of the Persian Government has entered the service of the vessels, renders himself liable to the law, his trial and punishment shall be conducted by the Persian representative without any interference.

(17) With reference to the flags of the vessels, they will be regulated by the general maritime laws on the subject.

(18) Employés of the vessel are prohibited from lending Persians generally any sums of money in excess of two Tomans, trading being excepted.

(19) No friendly Government has any right whatsoever to interfere with the depth, course or bed of the river.

(20) The number, names and employment of persons who, with the permission of the Government, are employed on the vessels of friendly Governments, shall be entered in the Government books and should have a Persian passport, otherwise they are not allowed to take service.

(21) As this permission to the mercantile marines of friendly Governments to navigate the Karun is solely for the purpose of facilitating and stimulating trade and nothing else, on this pretext no political discussion, &c., will be allowed.

(22) The regulations obtaining regarding wrecks on shores generally shall govern such cases, and the salvage shall be paid to the natives of the shore.

(23) Dangerous goods, such as arms, &c., shall not be sold by the employés of vessels to Persian subjects, nomads or tribes; if sold, they will be seized and their value returned.

(24) Should any one vessel of a friendly power violate these regulations, if a steamer 600 Tomans and if a sailing vessel 300 Tomans fine will be inflicted and the vessel shall be prohibited from the navigation for two years.

The 8th March, 1889.

No. 393-*G.*—The following changes are made in the graded list of the Political Department:—

Reversions.

Consequent on the replacement by the Government of Bengal of the services of Mr. Ney Elias, C.I.E., Political Agent of the 3rd class, at the disposal of the Government of India in the Foreign Department, with effect from the 13th February, 1889,—

Captain H. M. Temple, from Officiating Political Agent of the 3rd class, to his substantive grade of Political Assistant of the 1st class.

Mr. E. G. Colvin, from Officiating Political Assistant of the 1st class, to Officiating Political Assistant of the 2nd class.

Lieutenant C. Archer, from Officiating Political Assistant of the 2nd class, to Political Assistant of the 3rd class, substantive *pro tempore*.

Lieutenant K. D. Erskine, from Political Assistant of the 3rd class, substantive *pro tempore*, to Officiating Political Assistant of the 3rd class.

Promotions.

Consequent on the grant of special leave to Colonel E. S. Reynolds, Political Agent of the 1st class, with effect from the 15th February, 1889,—

Lieutenant-Colonel F. A. Wilson, Political Agent of the 2nd class, to officiate as a Political Agent of the 1st class.

Lieutenant-Colonel V. E. Law, Political Agent of the 3rd class, to officiate as a Political Agent of the 2nd class.

Captain H. M. Temple, Political Assistant of the 1st class, to officiate as a Political Agent of the 3rd class.

H. M. DURAND,
Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATION.

PENSIONS, &C.

Calcutta, the 5th March, 1889.

No. 1061.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

Read—

No. 4047, dated 24th July, 1888.

Resolution by the Government of India, Department of Finance and Commerce.

By the Resolution in this Department of the 18th April, 1884, special additional pensions of R2,000 and R1,000, respectively, were authorised as rewards for approved service for Civil Engineers who might render three years' service as Chief Engineer or as Superintending Engineer. It was not, however, decided whether the service qualifying for these special pensions must be substantive service, or whether periods of temporary service might be included. On this question being raised, the opinions of selected officers were obtained and submitted to the Government of India, and after consideration of them, and in accordance with the principle laid down in the Civil Pension Code, that two officers cannot count service for pension at one time in the same appointment, the Secretary of State was requested to allow active service, both substantive and temporary, to count as service qualifying for these special pensions, periods of furlough being excluded.

RESOLUTION.—This proposal has been sanctioned by Her Majesty's Secretary of State for India. In future, therefore, all service, whether temporary or substantive, will count as service towards the extra pensions, but periods passed on leave other than privilege leave will be excluded.

Periods of three months and under, during which an officer merely officiates as a purely temporary measure, will not count.

2. It is important, however, to bear in mind that these extra pensions cannot be claimed as matter of right, but that they will only be granted, at the discretion of the Government of India, as rewards of approved services.

RESOLUTION—With the sanction of Her Majesty's Secretary of State for India, the Governor-General in Council is pleased to declare that the ruling laid down in the Resolution quoted above in the matter of counting service towards extra pensions shall also apply, from the 1st May, 1883, to the officers of the Telegraph Department serving in the Direction who are eligible for additional pensions, *viz.*, the Director General, the Deputy Director General, the Directors of Construction and Traffic, and the Directors, Persian and Persian Gulf Telegraphs.

ORDER.—Ordered, that a copy of this Resolution be forwarded to the Public Works Department* for information, and that the Resolution be published in Part I of the *Gazette of India*.

* Original papers returned.

E. J. SINKINSON,

Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 8th March, 1889.

APPOINTMENTS.

No. 210.—Captain P. G. Von-Donop, R.E., to be Inspector of Sub-Marine Mining Defences in India, with the local rank of Major, with effect from the 26th February, 1889, *vice* Major C. C. Carter, R.E., deceased.

ARMY REMOUNT DEPARTMENT.

No. 211.—Captain A. P. Williamson Bengal S. C., Squadron Officer, 5th Punjab Cavalry, Punjab Frontier Force, and officiating Superintendent, Reserve Depôt, Saharanpur, is confirmed in the latter appointment, with effect from the 19th June, 1886.

HYDERABAD CONTINGENT.

No. 212.—*3rd Cavalry*—

Lieutenant H. H. Dunlop, officiating Squadron Officer, 2nd Cavalry, to be Squadron Officer to fill an existing vacancy. Dated 9th February, 1889.

No. 213.—*6th Infantry*—

Lieutenant E. J. M. Wood, officiating Wing Officer, 39th Bengal Infantry, to be officiating Wing Officer on probation. Dated 10th February, 1889.

FIELD OPERATIONS.

HAZARA.

No. 214.—With reference to G. G. O. No. 978 of 1888, the Right Honourable the Governor-General in Council is pleased to direct the publication, for general information, of the following despatch from the Right Honourable the Secretary of State for India :—

MILITARY. INDIA OFFICE,

No. 20. *London, the 31st January, 1889.*

To His Excellency the Most Honourable the Governor-General of India in Council.

MY LORD MARQUIS,—I have to acknowledge the receipt of your Excellency's Despatch No. 228, dated 18th December, 1888, forwarding papers relative to the proceedings of the force styled the Hazara Field Force, organized for the purpose of inflicting punishment on the tribes of the Black Mountain implicated in the attack made on a party of British troops under the command of Major L. R. Battye in June 1888, in which that officer and Captain Urmston were killed.

2. The papers comprise a despatch from Major-General J. W. McQueen, C.B., Commanding the Force, giving a general report of its operations; despatches from Brigadier-Generals Galbraith and Channer, detailing the proceedings of their respective brigades; a report by the principal Political Officer attached to the Force; a letter from the Adjutant-General expressing the views of His Excellency the Commander-in-Chief in regard to the manner in which the operations have been conducted, and the General Order issued by your Government on the subject.

3. I have perused the papers with much interest, and have now the pleasure of communicating to your Excellency my cordial concurrence in the sentiments expressed by you in respect to the skilful manner in which the operations have been conducted, and the satisfactory results that have been achieved, which reflect great credit on General McQueen and the officers and troops under his command.

4. Although the loss of two such excellent officers as Colonel Crookshank and Captain Beley is much to be deplored, it is a matter for satisfaction that the operations generally have been attended with a comparatively small number of casualties amongst our troops.

5. The papers have been duly communicated to the Secretary of State for War and His Royal Highness the Commander-in-Chief.

I have, &c.,
(Sd.) CROSS.

FURLOUGH AND LEAVE.

No. 215.—The undermentioned officers are granted furlough or leave out of India :—

Colonel H. Collett, C.B., Bengal S. C., (p.a.) for one year, under Article 709, Army Regulations, India, Vol. I, Part I. Pension service—36th year commenced 9th December, 1888.

Colonel J. M. Sym, Bengal S. C., 1st Battalion, 5th Gurkha Regiment, Punjab Frontier Force, (p. a.) for one year, under Article 709, Army Regulations, India, Vol. I, Part I. Pension service—31st year commenced 10th January, 1889.

Colonel Sir B.P.Bromhead, *Bart.*, Bengal S.C., 32nd Bengal Infantry, (m. c.) for 230 days under Article 709, Army Regulations, India, Vol. I, Part I. Pension service—31st year commenced 18th January, 1889.

Lieutenant-Colonel E. Molloy, Bengal S. C., 2nd Battalion, 5th Gurkha Regiment, Punjab Frontier Force, (p. a.) for one year, under Article 709, Army Regulations, India, Vol. I, Part I. Pension service—29th year commenced 10th August, 1888.

Lieutenant-Colonel H. Paterson, Bengal S. C., 23rd Bengal Infantry, (p. a.) for one year, under Article 709, Army Regulations, India, Vol. I, Part I. Pension service — 27th year commenced 23rd September, 1888.

Major W. L. Greenstreet, R.E., Military Works Department, (p. a.) for one year, under Article 709, Army Regulations, India, Vol. I, Part I. Pension service—23rd year commenced 20th January, 1889.

Major G. W. Martin, Bengal S. C., Assay Master, Bombay Mint, (p a.) for 183 days, under rule IX of the regulations of 1868.

Lieutenant J. A. Brown, Bengal S. C., 37th Bengal Infantry, (p.a) for one year, under Article 709, Army Regulations, India, Vol. I, Part I. Pension service—11th year commenced 22nd January, 1889.

Lieutenant C. L. M. Rich, Bengal S. C., Queen's Own Corps of Guides, Punjab Frontier Force, (p. a.) for one year, under Article 709, Army Regulations, India, Vol. I, Part I. Pension service—8th year commenced 23rd April, 1888.

Lieutenant W. J. Underwood, R.A., Subaltern, No. I, Mountain Battery, Punjab Frontier Force, (m. c.) for one year, under rule IX, note I, of the regulations of 1868.

Conductor J. E. Newall, Ordnance Department, (m c.) for one year, under rule I of the regulations of 1875.

Sub-Conductor W. Tosdevin, Ordnance Department, (m. c.) for one year, under rule VI of the regulations of 1875.

No. 216.—Captain W. D. B. Fenton, R.A., Ordnance Officer, 2nd class, is granted general leave in India, (p. a.) for 182 days.

No. 217.—Captain E. Glennie, R.E., Military Works Department, has been granted by the Secretary of State for India leave out of India, (p. a.) for one year, with effect from the 1st December, 1888, under the leave rules for the Staff Corps.

No. 218.—The undermentioned officers have been granted extensions of furlough or leave by the Secretary of State for India :—

Lieutenant-Colonel W. G. Smith, General List, Infantry, (m. c.) for six months.

Major W. H. Browne, Bengal S.C., (m.c.) for six months.

Captain T. H. Eyre, Bengal S.C., (u.p.a) for one month.

Captain A. Montanaro, Bengal S.C., (m.c.) for six months.

Captain C. P. Triscott, R. A., (p.a.) for 235 days.

Captain W. H. F. Macmullen, Bengal S.C., (p.a.) for four months.

Conductor F. Waller, Ordnance Department, (m.c.) for three months.

No. 219.—Lieutenant-Colonel A. Landon, General List, Infantry, is granted an extension of leave, (p. a.) for the 8th and 9th February, 1889, under the leave rules for the Staff Corps.

No. 220.—Lieutenant W. A. B. Dennys, Bengal S.C., is granted an extension of leave—(p. a.) to the 15th November, 1888, under the leave rules for the Staff Corps.

LONDON GAZETTE.

No. 221.—The following extracts are published for general information :—

"London Gazette," dated the 12th February, 1889, pages 814 and 815.

War Office, Pall Mall,
12th February, 1889.

MEMORANDA.

* * * * *

INDIAN STAFF CORPS.

The undermentioned Colonels have been transferred to the Unemployed Supernumerary List. Dated 20th January, 1889 :—

Alexander Howe Bramley, Bengal.

Thomas Boone Everest Tennant, Madras.

The following transfers and promotions are dated 22nd January, 1889:—

General William Templer Hughes, C.B., Bengal, has been transferred to the Unemployed Supernumerary List.

Lieutenant-General Sir Charles Henry Brownlow, G.C.B., Bengal, to be General.

Major-General George Forbes Hogg, C.B., Bombay, to be Lieutenant-General.

Colonel Arthur Matcham Davies, Madras, to be Major-General.

Major-General Arthur Matcham Davies, Madras, has been transferred to the Unemployed Supernumerary List.

Colonel Charles Thomas Heathcote, C.B., Bombay, to be Major-General.

* * * * *

India Office, 12th February, 1889.

The Queen has approved of the following admissions to the Staff Corps made by the Governments in India:—

BENGAL STAFF CORPS.

To be Lieutenants.

Lieutenant Charles Thomas Arnaud Searle, from the Durham Light Infantry. Dated 26th April, 1887, but to rank from 25th August, 1883.

Lieutenant Montagu William Douglas, from the North Staffordshire Regiment. Dated 24th March, 1887, but to rank from 6th February, 1884.

Lieutenant George Joseph FitzMaurice Soady, from the Devonshire Regiment. Dated 10th September, 1887, but to rank from 6th February, 1884.

Lieutenant Frederick Lewis Moore, from the Connaught Rangers. Dated 24th April, 1887, but to rank from 7th February, 1885.

Lieutenant David Simson Buist, from the Hampshire Regiment. Dated 10th April, 1887, but to rank from 25th November, 1885.

Lieutenant Alexander Mullaly, from the Middlesex Regiment. Dated 16th April, 1887, but to rank from 30th January, 1886.

Lieutenant William Seton Browne, from the North Lancashire Regiment. Dated 4th July, 1887, but to rank from 30th January, 1886.

PENSIONS.

No. 222.—Conductor James Riddle, Ordnance Department, Bengal, has been transferred to the Pension Establishment, with effect from the 19th July, 1888.

No. 223.—Sub-Conductor J. S. Old, of the Military Works Department, Bengal, is transferred to the Pension Establishment.

PROMOTIONS.

No. 224.—The following promotions are made, subject to Her Majesty's approval:—

Lieutenant-Colonels, to be Colonels in the Army.

Dated 4th March, 1889.

Francis Monro Newberry, Bengal General List, Infantry.

Thomas James Quin, Bengal General List, Infantry.

James Ludlow Ferris, Bengal Staff Corps.

Henry William John Senior, Bengal Staff Corps.

NATIVE ARMY.

No. 225.—*12th Bengal Infantry*—

Jemadar Háji Shah to be Subadar, and Pay-Havildar Mahabbat Khan to be Jemadar, *vice* Kadír Bakhsh Khan, deceased, with effect from the 2nd December, 1888.

RETIREMENTS.

No. 226.—Colonel George Ludlow Kennedy Hewett, Bengal S.C., has been permitted to retire from the service with effect from the 22nd January, 1889, subject to Her Majesty's approval.

No. 227.—Captain C. H. Morris, Bengal S.C., has been placed on temporary half pay with effect from the 16th April, 1889, subject to Her Majesty's approval.

VOLUNTEER CORPS.

APPOINTMENTS.

No. 228.—*Sibsagar Mounted Rifles*—

Mr. John Alfred Macadam to be Second Lieutenant, *vice* deCourcey, resigned. Dated 1st December, 1888.

No. 229.—*Oudh Volunteer Rifle Corps*—

Mr. Samuel William Taylor to be Second Lieutenant, *vice* Connell, resigned. Dated 30th January, 1889.

No. 230.—*Bengal-Nagpur Railway Volunteer Rifle Corps*—

Mr. Philip Townsend Large to be Captain to complete the establishment.

RESIGNATIONS.

No. 231.—*Sibsagar Mounted Rifles*—

Lieutenant M. C. deCourcey resigns his commission, with effect from 1st December, 1888.

No. 232.—*Darrang Mounted Rifles*—

Lieutenant T. J. Walker resigns his commission.

No. 233.—*Oudh Volunteer Rifle Corps*—

Lieutenant R. D. Connell resigns his commission.

MILITARY WORKS DEPARTMENT.

APPOINTMENTS.

No. 234.—Captain S. R. Rice, R.E., is appointed to the Military Works Department as an Assistant Engineer, 1st grade, supernumerary.

MARINE DEPARTMENT.

FURLOUGH AND LEAVE.

No. 10.—Captain E. Bishop, Indian Marine, Port Officer, Aden, has been granted by the Secretary of State for India an extension of furlough (m. c.) for six months.

E. H. H. COLLEN,
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 8th March, 1889.

Statement of Deposits on account of Estates between the 2nd and the 8th March, 1889.

On whose account.	Rank.	Corps.	Date of Decease.	Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
					R a. p.		
Herman Thiele (a) .	Surgeon .	Medical Staff	7th July, 1888	Intestate .	400 13 2	...	7th May, 1889.

(a) *Widow*—
Louisa Frances Kate.
Son—Basil Whitby,
Address—12 Eccleston Road,
Ealing Dean, England.

E. H. H. COLLEN,

Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 4th March, 1889.

No. 72.—The services of Mr. F. D. Fowler, Assistant Engineer, 1st grade, State Railways, on his return from furlough, are placed at the disposal of the Government of Madras.

The 5th March, 1889.

No. 73.—The undermentioned officer, attached to State Railways, is transferred to Madras for employment on Railways in that Presidency:—

Mr. J. Elston, Executive Engineer, 2nd grade, sub. *pro tem.*, North-Western Railway.

No. 74.—In Notification No. 41, dated 14th February, 1889, against the name of Mr. A. Morse, for "temporary" read "sub. *pro tem.*," and cancel the promotion of Mr. R. C. Dyson from temporary to sub. *pro tem.* Executive Engineer, 4th grade.

No. 75.—In Notification No. 56, dated 21st February, 1889, for "temporary" read "sub. *pro tem.*"

No. 76.—The following promotions and reversions of Executive and Assistant Engineers attached to State Railways, are ordered, with effect from the dates specified:—

Mr. A. R. Macdonald, Executive Engineer, 4th grade, sub. *pro tem.*, to Assistant Engineer, 1st grade, from 20th October, 1888.

Mr. E. H. Tuck, Executive Engineer, 4th grade, sub. *pro tem.*, to Executive Engineer, 4th grade, *temporary rank*, from 10th November, 1888.

Mr. P. P. Rogers, Executive Engineer, 4th grade, sub. *pro tem.*, to Executive Engineer, 4th grade, *temporary rank*, from 27th November, 1888.

Mr. P. P. Rogers, Executive Engineer, 4th grade, *temporary rank*, to Executive Engineer, 4th grade, sub. *pro tem.*, from 5th December, 1888.

Mr. C. J. Cole, Executive Engineer, 4th grade, sub. *pro tem.*, to Executive Engineer, 4th grade, *temporary rank*, from 22nd December, 1888.

The 8th March, 1889.

No. 77.—Public Works Department Notification No. 21, dated 18th January, 1889, transferring Mr. H. A. F. Currie, Assistant Engineer, 2nd grade, from the establishment under the Director General of Railways to that under the Government of Bengal, is cancelled.

R. C. B. PEMBERTON, *Colonel, R.E.*,

Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 9, 1889.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 13th October, 1888.

From the 17th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 10th November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Revised rates from 1st January, 1887.

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By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,

Publisher, Gazette of India.

SURGEON-GENERAL WITH THE GOVERNMENT OF INDIA.

NOTIFICATION.

Simla, the 13th February, 1889.

No. 4.—First grade Assistant Apothecary G. T. Carroll, of the Subordinate Medical Department, Madras, Assistant to the Senior Medical Officer, Port Blair, is granted three months privilege leave from the date on which he availed himself of it.

A. BARCLAY, M.B.,

for *Surgeon-General with the Govt. of India.*

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 28th February, 1889.

PARTICULARS.	3½ per cent. Transfer Loan of 1853-54.	4 per cent. Loans							4½ per cent. Loans				Transfer Loan of 1879, Seven Shillings per cent. Portion.	5 per cent. Loan of 1856-57.	GRAND TOTAL.
		Of 1832-33.	Of 1835-36.	Of 1842-43.	Of 1854-55.	Transfer of 1865.	Reduced 4 per cent. Loan of 1879.	TOTAL.	Of 1870.	Of 1878.	Transfer Loan of 1879, 4½ per cent. Portion.	TOTAL.			
Balance of 15th February, 1889.	54,700	11,52,320	26,57,200	2,48,03,700	88,06,000	3,95,80,300	2,10,13,100	9,80,12,620	25,74,100	74,43,400	10,96,85,800	11,97,03,300	1,33,800	32,200	21,79,36,620
Add—															
Amount enfaced at Madras between 16th and 28th February, 1889 . .	...	...	...	4,000	...	...	3,500	7,500	...	...	...	...	...	...	7,500
Amount enfaced at Bombay between 16th and 28th February, 1889 . .	...	...	...	28,200	2,000	2,52,800	18,500	3,01,500	...	...	67,300	67,300	...	...	3,68,800
Amount enfaced at Calcutta between 16th and 28th February, 1889 . .	...	...	3,800	19,300	2,000	63,300	30,000	1,18,400	...	...	72,100	72,100	...	...	1,90,500
	54,700	11,52,320	26,61,000	2,48,55,200	88,10,000	3,98,96,400	2,10,65,100	9,84,40,020	25,74,100	74,43,400	10,98,25,200	11,98,42,700	1,33,800	32,200	21,85,03,420
Deduct—															
Amount written off in the London Registers . .	...	16,533	...	5,14,200	...	2,75,000	37,000	8,42,733	37,900	11,000	20,000	68,900	...	...	9,11,633
Balance on 28th February, 1889	54,700	11,35,787	26,61,000	2,43,41,000	88,10,000	3,96,21,400	2,10,28,100	9,75,97,287	25,36,200	74,32,400	10,98,05,200	11,97,73,800	1,33,800	32,200	21,75,91,787

NOTE.—From 9th June, 1867, to 31st Dec., 1888, enfaced from India 5,989 lakhs, re-transferred from London 5,181 lakhs.
" 1st Jan., 1889, to 15th Jan., 1889 " " 12 " " " 4 "
" 16th " " to 31st " " " " 9 " " " 4 "
" 1st Feb. " to 15th Feb. " " " " 3 " " " 5 "
" 16th " " to 28th " " " " 5 " " " 9 "

6,018 lakhs. 5,203 lakhs.
5,203 "

Balance against India . 815 lakhs.

PUBLIC DEBT OFFICE,
BANK OF BENGAL,
Calcutta, 4th March 1889.

W. D. CRUICKSHANK,
Secretary and Treasurer.

Statement of the Affairs of the Bank of Bengal for the week ending 5th March, 1889.

LIABILITIES.	R	a.	p.				ASSETS.	R	a.	p.			
Capital paid-up				2,00,00,000	0	0	Government Securities				7,55,834	4	0
Reserve Fund				54,49,628	15	0	Other authorised Investments				64,32,814	0	0
Public Deposits at Head Office	78,45,516	1	10	1,68,93,628	12	7	Loans on Government and other authorised Securities				1,63,64,927	1	10
Public Deposits at Branches	90,48,112	10	9				Accounts of Credit on Government and other authorised Securities				88,34,170	6	4
Other Deposits at Head Office and Branches				3,02,43,921	14	7	Bills discounted and purchased				2,29,70,577	11	2
Bank Post Bills, &c.				4,10,489	2	7	Balances with other Banks				9,43,142	11	1
Sundries				8,49,549	3	8	Bullion				11,540	8	7
							Dead Stock				11,19,087	15	10
							Stamps				13,395	0	0
							Sundries				2,75,197	5	3
											5,77,20,687	0	1
							Cash and Currency Notes at Head Office	70,73,211	1	3	1,61,26,531	0	4
							Cash and Currency Notes at Branches	90,53,319	15	1			
RUPEES				7,38,47,218	0	5	RUPEES				7,38,47,218	0	5

By Order of the Directors,

BANK OF BENGAL,
Calcutta, the 7th March, 1889.

R. L. BISS,
Chief Accountant.

W. D. CRUICKSHANK,
Secretary & Treasurer.

Rate for Demand Loans 12 per cent.

Percentage 73·3.

ADMINISTRATOR GENERAL OF BENGAL.

Notice of deaths sent to the Administrator General of Bengal under Section 64 of Act II of 1874.

No.	Name of deceased.	Place of death.	Date of death.	By whom death reported.	REMARKS.
1	H. Wilson	Dehra	On or about 18th February, 1889.	Sub-Judge, Dehra Dun.	Mr. C. Wilson, the brother of deceased, will probably apply for probate or letters of administration.
2	D. F. Lonsdale	Moulmein	4th February, 1888	District Judge of Moulmein.	Probate granted to Mary Lonsdale and A. W. Lonsdale.
3	James Delavi Staines	Lahore	12th December, 1888	District Judge, Lahore.	Probate granted to Mrs. Staines, sole executrix, on January 10, 1889.
4	Otto Moller	Darjeeling	25th January, 1889	Officiating District Judge, Dinagepore.	Mr. T. B. Cortis, brother-in-law of deceased, will probably administer under power of attorney from the father of the deceased.
5	C. E. N. Maclean	Damoh	— December, 1888	Deputy Commissioner, Damoh.	Mrs. Maclean, mother of the deceased, will probably represent this estate.
6	Henry Martin	Darjeeling	16th October, 1888	District Judge, Dinagepore.	The next-of-kin can apply to the Administrator General for a certificate under Act II of 1874, Section 36.
7	T. W. Cargill	General Hospital, Calcutta.	27th January, 1889	Officiating Judge, Assam Valley District.	Mr. H. E. Cargill, brother and executor under the will of the deceased, will probably apply for probate.

L. BROUGHTON,
Administrator General.

Statement of Silver Balance in the Calcutta Mint for the week ending 6th March, 1889.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 27th February, 1889 .	7,19,394	
Value of Government silver in the Mint on the same date . .	25,20,529	
		32,39,923
ADD—		
Silver received by the Mint during the week on account of the Currency Department	30	
Ditto ditto Government	2,601	
		2,631
		32,42,554
DEDUCT—		
New coin paid to Reserve Treasury during the week .	2,81,750	
Petty items issued for miscellaneous purposes . . .	...	
		2,81,750
Balance on the evening of the 6th March, 1889 . . .		29,60,804
The Balance comprises—		
Silver held on account of the Currency Department .	5,91,638	
Ditto ditto Government	23,69,166	
		29,60,804
There is in addition awaiting assay—		
Bullion belonging to Private Individuals . . .	...	
Ditto ditto Government	...	
		...

R. V. RIDDELL, *Lieut.-Colonel, R.E.,*
Master of the Mint.

CALCUTTA MINT,
The 7th March, 1889.

CURRENCY NOTES.

The following Currency Notes are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person claiming a right to them, is warned to communicate at once with the undersigned:—

Calcutta Circle.

NOTES WHOLLY LOST OR DESTROYED.

Regr. No.	No. of Notes.	Value.	Name of Claimant.
		R	
U 36	—23424	500	Fidda Ally, Makhunya Kua, Chowhatta, Bankipore.
,,	—26906	500	
,,	—26907	500	
R 12	—43673	100	
R 67	—38275	100	
R 92	—28051	100	
U 33	—06885	100	
,,	—47358	100	
,,	—76372	100	
,,	—80594	100	
,,	—86959	100	

H. KEENE,
Asst. Comptroller Genl.,
in charge, Paper Currency.

CALCUTTA,
The 7th March, 1889.

MILITARY WORKS DEPARTMENT.

NOTIFICATIONS.

Simla, the 1st March, 1889.

No. 2 *A.*—Lieutenant W. Ewbank, R.E., temporary Assistant Engineer, is appointed to the charge of the 1st Peshin Division, Military Works, in addition to his own duties, with effect from the afternoon of 8th January, 1889, until further orders.

No. 3 *A.*—Lieutenant E. D. Haggitt, R.E., Assistant Engineer, is appointed to the charge of the 2nd Peshin Division, Military Works, in addition to his own duties, with effect from the afternoon of 8th January, 1889, until further orders.

A. E. WARD, *Major,*
for Inspector General, Military Works.

DIRECTOR-GENERAL OF RAILWAYS.

NOTIFICATION.

Calcutta, the 6th March, 1889.

No. 9.—With reference to Public Works Department Notification, No. 71, dated 1st March, 1889, Mr. D. F. Hogarth, Executive Engineer, 1st grade, is posted to the Moghal-Sarai-Howrah Railway Survey.

M. C. BRACKENBURY, *Major, R.E.,*
Deputy Director-General.

Report of a Deserter from the 4th Battery, 1st Brigade, Lancashire Division, Royal Artillery, dated at Rangoon, this 23rd day of February, 1889.

Number, Rank, and Name,—No. 49448, Gunner Robert James.
Age,—31 years 5 months.
Size,—5 feet 8½ inches.
Colour of—
Complexion, fresh; Hair, brown; Eyes, grey.
Date of Desertion,—18th February, 1889.
Place of Desertion,—Rangoon.
Date of Enlistment,—16th June, 1885.

At what place Enlisted,—Shrewsbury.
Parish and County in which Born,—Church Stoke, Montgomery.
Marks,—*Nil.*
Trade,—Groom,
Coat or Jacket,— } Regimentals.
Waistcoat,— .
Breeches or Trowsers,— .
REMARKS,—
Under 4 years' service.

H. G. F. SIDDONS, *Major, R.A.,*
Comdg. 4th Batty., 1st Bde., Lancashire Divn., R.A.

Report of a Deserter or Absentee without leave from the 1st Battalion, Royal Welsh Fusiliers, dated at Lucknow, this 2nd day of March, 1889.

Number, Rank, and Name,—No. W. F.—1416, Private Samuel Jones.
Age,—22 years.
Size,—5 feet 5 inches.
Colour of—
Complexion, fresh; Hair, brown; Eyes, grey.
Date of Desertion or Absence,—22nd February, 1889.
Place of Desertion or Absence,—Lucknow.
Date of Enlistment,—28th April, 1886.

At what Place Enlisted,—Carnarvon, Wales.
Parish and County in which Born,—St. John's, Manchester, Lancashire.
Place of residence for last 12 months before enlistment,—Lucknow.
Marks,—Tattoo-marks on each forearm.
Trade,—Labourer.
Regimentals, or plain clothes,—Regimentals.
REMARKS,—
Under 3 years' service.

C. NORMAN, *Major,*
Comdg. 1st Battn., Royal Welsh Fusiliers.

Report of a Deserter from the 2nd Battalion, Durham Light Infantry, dated at Poona, this 2nd day of March, 1889.

Number, Rank, and Name,—No. 2652, Sergeant William Hayward.
Age,—37 years.
Size,—5 feet 6 inches.
Colour of—
Complexion, bronzed; Hair, brown; Eyes, blue.
Date of Desertion,—
Place of Desertion,—Poona.
Date of Enlistment,—5th December, 1874.
At what Place Enlisted,—Sunderland.

Parish and County in which Born,—Martly, Glamorgan.
Marks,—None.
Trade,—Groom.
Regimentals. Coat or Jacket,— . Waistcoat,— . Breeches or Trowsers,— .
REMARKS,—When last seen, was dressed in blue patrol coat with Quartermaster's stripes. Not on furlough.
Under 15 years' service.

G. A. LEE, *Colonel,*
Comdg. 2nd Battn., Durham Light Infy.

TREASURE TROVE.

NOTICE.

It is hereby notified under Section 5 of the Indian Treasure Trove Act, VI of 1878, that on the 24th of August, 1888, treasure consisting of the undermentioned gold pagodas, &c., valued at ₹4,395, was found in the vacant yard alleged to belong to Tanaguntla Subbayya, of Mangalagiri, a village in the Guntur Taluq, Kistna District, in the Madras Presidency :—

Name of treasure found.	Approximate value. ₹
799 gold pagodas at ₹5-8 each .	4,395
Some broken pieces of iron . .	Valueless.
Some broken pieces of other metals	Valueless.
TOTAL .	₹4,395

All persons claiming the treasure, or any part thereof, are hereby required to appear personally or by agent before the Collector of Kistna, at Masulipatam, on the 12th day of August, 1889, in order that the matter may be enquired into and determined in accordance with the provisions of the Act.

A. T. ARUNDEL,
Collector of Kistna.

KISTNA DISTRICT COLLECTOR'S OFFICE,
CAMP NEKARIKAL,
The 12th February, 1889.

NOTICE.

It is hereby notified under Section 5 of Act VI of 1878, that on the 20th November, 1888, treasure consisting of sixteen silver coins of five fanams each, and six silver coins of two fanams each, the whole valued at about ₹14-6, were found by Sundaram Pillai, in the wall of the house belonging to Sri Akshapuriswaraswami temple, in the village of Innambur, Kumbakonam Taluk, Tanjore District, in the Madras Presidency.

All persons claiming the said treasure or part thereof are hereby required to appear personally or by agent before the Collector of Tanjore, at his office, on the 30th July, 1889, in view to the matter being enquired into and determined according to law.

H. F. W. GILLMAN,
for *Collector of Tanjore.*

TANJORE COLLECTOR'S OFFICE,
CAMP VALLUM,
The 27th February, 1889.

NOTICE.

Notice is hereby given under Section 5 of the Indian Treasure Trove Act, VI of 1878, that on or about 26th May, 1887, treasure consisting of gold and silver ornaments of the following descriptions, and of the approximate value of ₹12-8, was found by Irawa Kom Sampana, in the village of Anaji, in the Kod Taluka of the Dharwar District, Bombay Presidency :—

Description of ornament.	Value. ₹	a.	p.
(1) Gold necklace (tali) . . .	5	8	0
(2) Silver toe ornament (sutakalungara) and silver pieces, weighing ₹7 .	7	0	0
TOTAL .	12	8	0

All persons claiming the said treasure, or any part thereof, are hereby required to appear personally or by agent before the Mamlatdar of Kod, at his office, on 8th August, 1889, in order to the matter being enquired into and determined in accordance with the provisions of the Act.

H. E. WINTER,
Actg. Collector of Dharwar.

HANGAL,
The 1st March, 1889.

NOTICE.

Notice is hereby given under Section 5 of the Indian Treasure Trove Act, VI of 1878, that on the 18th May, 1888, treasure consisting of gold and silver ornaments of the following descriptions, and of the approximate value of ₹15-4-4, was found by Gulaya Sali and Kusamnavara Bharma, in the village of Kerwadi in the Kod Taluka of the Dharwar District, Bombay Presidency :—

Description of ornament.	Value. ₹	a.	p.
(1) Gold bead	1	8	0
(2) 3 Gold necklaces (talis) . . .	5	4	0
(3) One gold necklace (tali) . . .	1	8	0
(4) Gold bracelet	6	0	0
(5) Silver anklet	1	0	0
(6) Copper bracelet	0	0	3
(7) Zinc bracelet	0	0	1
TOTAL .	15	4	4

All persons claiming the said treasure, or any part thereof, are hereby required to appear personally or by agent before the Mamlatdar of Kod, at his office, on the 8th August, 1889, in order to the matter being enquired into and determined in accordance with the provisions of the Act.

H. E. WINTER,
Actg. Collector of Dharwar.

HANGAL,
The 1st March, 1889.

GOVERNMENT STATIONERY OFFICE, CALCUTTA.

NOTICE.

The 28th February, 1889.

The Stationery Store will be closed for the annual stock-taking from the 15th to the 31st March, 1889, both days inclusive, during which period no indents can be complied with.

F. C. BARNES,
Superintendent of Stationery.

POST OFFICE.

NOTIFICATIONS.

Unclaimed Letters held in the Calcutta General Post Office on the 5th March, 1889.

Carron Bros.
McMullen, R. W.
Norton, G.
Solf, Dr. W. H.
Victoria Coal Co.

Letters marked "Care of Post Office."

Allan, W.
Anderson, F. L.
Anderson, Mr.
Angus, E.
Appleby, Arthur.
Atkinson, D.
Atkinson, Mrs. A. A. E.
Atkinson, T.
Barton, E. M. G.
Bather, H. K.
Berrill, C. D.
Berry, Adolph.
Bolton, G. A.
Braunstein, John.
Brown, Miss McB.
Brukowsky, J.
Buckler, J. R.
Burbidge, H. J.
Butler, H. W. T.
Chirkas, Mrs. L.
Coid, C.
Cooper, W.
Courage, R.
Crowder, James.
Daly, R.
Deane, Miss Jewel.
DeBasterot, Count.
Deverell, G.
Dillon, Geo.
Ducasse, Mrs. A. B.
Earl of Scarborough.
Eglinton, C. A.
Elderton, Mrs.
Exner, Franz.
Ferreh, Monsieur.
Ford, Miss Maggie.
Francis, A. M.
Frazer, Mr.
Furrows, Geo S.
Gallagher, P. F.
Gapper, J H. B.
Gavine, Mrs.
Gibson, Peter.
Godfrey, G. B.
Goldenberg, S.
Greinstein, B.
Haddon, Mrs. M.
Harford, Col.
Heape, W.
Heitel, Adolf.
Hitchcock, Mrs. G. M.
Howden, Charles.
Huntley, H.
Inman, Capt. C.
Jardine, Mrs.
Jeffery, J. E.
Kelly, A. R.
Kelly, George.
Kerr, A.
Killelia, J.
Laubat, C.
Linkert, R. H.
MacLeod, A.
MacMillan, R. G.
Mansfield, G.
Martin, C.
Mathews, Miss.
Matisson, Monsieur.
Maurice, A. L.
Mitchell, Jas.
Molyneux, H. H.
Monk, E.
Montgomery, R. T.
Moore, F.
Morris, Lieut. G. M.
Murrick, H.
O'Hanlan, J.
Owen, O. M.
Palmer, Dr. S. J.
Paschoud, Mrs. W.H.
Peers, Mr.
Pietsch, W.
Pinto, Miss E.
Pritchard, Mrs. A. H.
Pulopates, Nicles.
Raddin, Madame T.
Reade, G. S.
Remmington, Captain F. A.
Revillior, G.
Robertson, Wm.
Robiliart, L.
Robinson, J.
Roby, H. J.
Simons, H. M.
Spencer, F. H.
Sykes, A. F.
Symus, R. C. M.
Thiery, G.
Thomas, Roland.
Tomkinson, M.
Varat, Charles.
Wais, Simon.
Ward, A. T.
Warren, J. T.
Watson, J.
Wilkers, Mrs. G. F.
Wilson, Bishop.
Zillessen, H.

Registered Letters.

Abbott, C. A.
Daly, R.
Gregory, M.
Pope, E. T.
Silver, Capt. G.
Williamson, Lieut. C. J. H.

Unclaimed Letters held in the Barrackpore Post Office on the 4th March, 1889.

Atkinson, Lieut. C.
Scaife, J. E.

E. HUTTON,
Presidency Postmaster, Calcutta.

The 9th March, 1889.

SEA AND FOREIGN MAILS.

Mails for	Date of closing at Calcutta.	Route by which despatched.
	1889.	
Egypt, Europe, America, Cape Colonies, through United Kingdom.	13th March	Per P. & O. Str. from Bombay.
Ditto ditto ditto .	12th "	Ditto.
Ditto (Book Post and Pattern Packets)	11th "	Ditto.
Mauritius, Mayotte, Nossi Be and Réunion	12th "	Ditto.
Zanzibar, Mozambique, Delagoa Bay, Natal, and Cape Colonies	12th "	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Bankok (Siam), Philippine Islands, China and Japan . . .	11th "	Ditto.
Australia, New Zealand and Tasmania	11th "	Ditto.
Madras, Pondicherry, Ceylon, Batavia, Singapore, and China.	21st "	Per French Str. *Tibre.*
Straits and Hong-Kong . .	14th "	Per Steamer *Japan.*
Rangoon and Moulmein . .	12th "	Per Steamer *Patiala.*
Ditto ditto . .	15th "	Per Steamer *Chindwara.*
Akyab, Kyaukpyu, Sandoway, and Rangoon	13th "	Per Steamer *Kistna.*
Port Blair and Camorta . .	21st "	Per Steamer *Maharani.*

N.B.—On ordinary days the letter-box will close at 7 P.M. precisely; after which hour inland letters and papers, fully prepaid and bearing an extra postage stamp of half anna, and foreign letters and papers fully prepaid and bearing an extra stamp of four annas, will be received up to 7-30 P.M.

On the day of despatch of the Overland Mail for Europe, the letter-box for foreign letters will close at 8-30 P.M., and late letters and papers will be received up to 9 P.M.

On Wednesday, foreign letters, &c., bearing the special fee, in addition to the ordinary prepaid postage, will be received up to 7-30 P.M.

E. HUTTON,
Presidency Postmaster.

NOTIFICATION.

Tide-Tables for the Indian Ports for the year 1889 (also January 1890).

PART I.—Western Ports, *viz.*:—

Aden, Kurrachee, Okha Point and Bay and Harbour (mouth of Gulf of Cutch), Kathiwadar, Bhavnagar, Bombay, Mormugao (Goa), Kárwár, Beypore, Cochin, Galle, and Colombo (Ceylon), and Paumben Pass (Island of Ramesweram). Price R2.

PART II.—Eastern and Burma Ports, *viz.*:—

Negapatam, Madras, Cocanada, Vizagapatam, False Point Dublat (Saugor Island), Diamond Harbour, and Kidderpore (Calcutta), Chittagong, Akyab, Elephant Point, Rangoon, Amherst, Moulmein and Port Blair. Price R2.

	Price. R a. p.
Aden pamphlet	0 8 0
Karrachee ditto	0 8 0
Ditto sheet	0 8 0
Okha, Kathiwadar and Bhavnagar pamphlet	1 0 0
Bombay pamphlet	0 8 0
Ditto sheet	0 8 0
Galle and Colombo pamphlet . . .	0 12 0
Paumben Pass ditto . . .	0 8 0
Madras sheet	0 8 0
Hooghly River sheet	1 0 0
Rangoon River pamphlet	0 12 0
Ditto sheet	0 12 0
Moulmein River pamphlet	0 12 0

These can be purchased either directly from the office of the Tidal and Levelling Party, Survey of India, Poona, or from the following Agents: Messrs. Thacker, Spink and Company, Calcutta; Messrs. Thacker and Company, Bombay; the Manager, "Times of India," Bombay; the Port Officers at Moulmein, Chittagong, False Point, Madras, Paumben, Tuticorin, Colombo, Galle and Aden; the Vice-Chairman, Port Commissioners, Rangoon; and the Chairman, Port Trust, Kurrachee.

M. W. ROGERS, *Lieut.-Colonel, R.E.,*
Deputy Supdt., Survey of India, in charge Tidal and Levelling Operations.

EPIGRAPHIA INDICA

AND

RECORD OF THE ARCHÆOLOGICAL SURVEY.

EDITED BY

JAMES BURGESS, LL.D., C.I.E., &c.

DIRECTOR GENERAL OF THE ARCHÆOLOGICAL SURVEY OF INDIA;

ASSISTED BY

A. FUHRER, Ph.D.; E. HULTZSCH, Ph.D.; A. REA, M.R.A.S. AND H. COUSENS, M.R.A.S.

This publication is issued in quarterly parts of about 56 pages super royal 4to, and contains the Texts and Translations of Inscriptions collected by the Surveys illustrated by facsimiles; also papers on various branches of Archæology in India.

To subscribers *in advance only* R8 for four Parts; to all others and after the publication of Part II, the charge will be R12 for the four Parts. Subscriptions and addresses to be sent to the Superintendent, Government of India Printing, Calcutta.

Contents of Part I, October, 1888.—Price, R3.

1. A Prakrit Grant of the Pallava King Sivaskandavarman, by Prof. G. Buhler, C.I.E.
2. Prasasti of Lakkha Mandal at Madha, by the same.
3. The new Twelfth Edict of Asoka at Shahbazgarhi, by the same.
4. Inscription of Sam. 1311 from Dabhoi, by the same.
5. Ratnapur Inscription of Jajalladeva, by Prof. F. Keilhorn, C.I.E.
6. Malhar Inscription of Jajalladeva, by the same.
7. Ratnapur Inscription of Prithvideva, by the same.
8. Rashtrakuta Inscription of Krishna II, S. 832, by Dr. E. Hultzsch, Ph.D.

GOVERNMENT CINCHONA FEBRIFUGE.

This preparation is an efficient substitute for quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanical Garden, Calcutta, *for cash only*, at the following rates—per four-ounce tin, *R4-8*; per eight-ounce tin, *R8-8*; per pound tin, *R16-8*. The general public can be supplied by the Superintendent, Botanical Garden, *for cash only*, at the undernoted rates—per four-ounce tin, *R5-8*; per eight-ounce tin, *R10-8*; per pound tin, *R20*. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, eight annas per four and eight-ounce tins, and twelve annas ner pound tin, in addition to the foregoing rates.

گورنمنت سنکونا فبري فيوج

يهه دوا کوئينائين کا خوب قائم مقام هی اور کلکته کے بوٹانکل گارڈن يعنے کمپني باغ کے سپرنٹنڈنٹ صاحب سے هرايک ملازم سرکاري واسطے سرکاري کام اور خيرات کے اور سواے اوسکے جو کوئي ايک هفته بيس پونڈ خريد لينے سے بقيمت نقد حسب نرخ ذيل خريد کرسکتے هين يعنے نرخ چار اونس کے ٹين کا چار روپيه آٹهه آنه ; آٹهه اونس کے ٹين کا آٹهه روپيه آٹهه آنه ; ايک پونڈ کے ٹين کا سوله روپيه آٹهه آنه ،

اور عوام‌الناس بوٹانکل گارڈن يعنے کمپني باغ کے سپرنٹنڈنٹ صاحب سے بقيمت نقد حسب نرخ ذيل خريد کرسکتے هين يعنے نرخ چار اونس ٹين کا پانچ روپيه آٹهه آنه ; آٹهه اونس کے ٹين کا دس روپيه آٹهه آنه ; ايک پونڈ کے ٹين کا بيس روپيه ،

يهه دوا کلکته کے بڑے بڑے ولايتي اور ديسي دوا خانونمين بکتي هی ماسواے قيمت مذکورهٔ بالا کے محصول ڈاک چار اور آٹهه اونس کے ٹين کا آٹهه آنه ; اور ايک پونڈ کے ٹين کا باره آنه ،

METEOROLOGICAL PUBLICATIONS FOR SALE.

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 9, 1889.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

Lost.

The Government Promissory Notes, for ₹75,000, originally standing in the name of Gulabchund Kothari, and last endorsed to him, the proprietor, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Statement showing the full particulars of the Government Promissory Notes belonging to Seth Gulabchund Kothari, deceased.

Nos. of Notes.	Amount of Note.	Rate of Interest.	Year of Issue.	Date up to which the Interest was received from Ajmere Treasury.	To whom paid.	Name of the person in whose name the note was issued.	Where enfaced at present.	The circumstances attending the loss.	Remarks.
Cancelled 010413 013824—007277	10,000	4½ per cent.	1870	14th Jan. 1880	Gulabchund Kothari, deceased.	Gulabchund Kothari, deceased.	Ajmere.	The manager of the firm of Seth Gulabchund Kothari, deceased, bolted off with the Promissory Notes.	Received interest from Calcutta Treasury on 6th April, 1881, from 14th January, 1880, to 14th January, 1881.
070704 . .	5,000	4 "	1865	30th Apl. 1880					
099993—087104	15,000	4 "	1865	30th Apl. 1880					
099994—087104	10,000	4 "	1865	30th Apl. 1880					
039443—032459	10,000	4 "	1842 & 1843	31st Jan. 1881					
039444—030826	15,000	4 "	1842 & 1843	31st Jan. 1881					
088484—086436	7,500	4 "	1842 & 1843	31st Jan. 1881					
088485—086436	2,500	4 "	1842 & 1843	31st Jan. 1881					

PEMCHUND,
General Attorney, Mussamut Tejconwur, Widow of Seth Gulabchund Kothari, deceased.

JEYPORE,
The 2nd February, 1889.

Lost.

The Government Promissory Note, No. 066208, of 4½ per cent. transfer loan of 1879, for ₹1,000, originally standing in the name of V. Venkatanarasimha Row, and last endorsed to Bank of Bengal by the Comptroller General of Post Offices and returned to the undersigned for a certificate from the Treasury Officer, Cuddapah (*vide* Comptroller's Objection No. S.B—87, dated 3rd April, 1888, Cuddapah Postmaster's letter to Pullumpett Sub-Postmaster, No. 72, dated 10th April, 1888, and Pullumpett Sub-Postmaster's letter No. 16, dated 11th April, 1888.) Payment of the note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest, and for the issue of a duplicate in favour of the undersigned.

PENGONDA NARAINA ROW,
Taluq Gumastah,
Pullumpett, Cuddapah District,

PULLUMPETT,
The 28th September, 1888.

Lost.

The Government Promissory Note, No. 24077, of the 4 per cent. loan of 1842-43, for ₹500, originally standing in the name of Mahadjee Dhunjee, and last endorsed to Nil Comul Sen, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of a duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

SREEMUTTY LUCKHIMONEE DASSEE,
9, Koondoo's Lane, Bhowanipore,
Calcutta.

HINDU FAMILY ANNUITY FUND.

Copy of Resolution passed by the Subscribers on 23rd February, 1889.

That the Directors be authorised to draw, in the manner provided in Rule 65, (₹12,304) twelve thousand three hundred and four only during the year 1889-90 from the Deposit Account with the Government of India, to meet the expenditure provided for in the Budget for the year.

RAMSHUNKER SEN,
Chairman.

PRANKISSEN BOSE,
Secretary.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 9, 1889.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 8th March, 1889, and is hereby promulgated for general information :—

ACT NO. VI OF 1889.

An Act to amend the Indian Succession Act, 1865, the Probate and Administration Act, 1881, the Court-fees Act, 1870, and the Indian Stamp Act, 1879, and to make provision with respect to certain other matters.

WHEREAS it is expedient to amend the Indian Succession Act, 1865, the Probate and Administration Act, 1881, the Court-fees Act, 1870, and the Indian Stamp Act, 1879, and to make provision with respect to certain other matters; It is hereby enacted as follows :—

Title, extent and commencement.

1. (1) This Act may be called the Probate and Administration Act, 1889.

(2) It applies to the whole of British India (inclusive of Upper Burma except the Shan States); and

(3) It shall come into force at once.

Indian Succession Act, 1865.

Amendment of section 234, Act X, 1865.

2. After the 4th clause of the *explanation* to section 234 of the Indian Succession Act, 1865, the following shall be added, namely :—

"5th, that the person to whom the grant was made has wilfully and without reasonable cause omitted to exhibit an inventory or account in accordance with the provisions of Part XXXIV of this Act or has exhibited under that Part an inventory or account which is untrue in a material respect."

Amendment of section 244, Act X, 1865.

3. In section 244 of the same Act, for the words "and that the petitioner is the executor therein named" the following shall be substituted, namely :—

"the amount of assets which are likely to come to the petitioner's hands, and

"that the petitioner is the executor named in the will;".

Amendment of section 254, Act X, 1865.

4. For the last forty-two words of section 254 of the same Act the following shall be substituted, namely :—

"he having undertaken to administer the same, and to make a full and true inventory of the said property and credits and exhibit the same in this Court within six months from the date of this grant or within such further time as the Court may from time to time appoint, and also to render to this Court a true account of the said property and credits within one year from the same date or within such further time as the Court may from time to time appoint."

Amendment of section 255, Act X, 1865.

5. For the last forty-five words of section 255 of the same Act the following shall be substituted, namely :—

"he having undertaken to administer the same, and to make a full and true inventory of the said property and credits and exhibit the same in this Court within six months from the date of this grant or within such further time as the Court may from time to time appoint, and also to render to this Court a true account of the said property and credits within one year from the same date or within such further time as the Court may from time to time appoint."

Amendment of section 256, Act X, 1865.

6. In section 256 of the same Act, for the words "Every person to whom any grant of administration shall be committed" the words "Every person to whom any grant of letters of administration is committed" shall be substituted.

7. For section 277 of the same Act the following shall be substituted, namely:—

Substitution of new section for section 277, Act X, 1865.

"277. (1) An executor or administrator shall, within six months from the grant of probate or letters of administration, or within such further time as the Court which granted the probate or letters may from time to time appoint, exhibit in that Court an inventory containing a full and true estimate of all the property in possession, and all the credits, and also all the debts owing by any person to which the executor or administrator is entitled in that character, and shall in like manner, within one year from the grant or within such further time as the said Court may from time to time appoint, exhibit an account of the estate, showing the assets which have come to his hands and the manner in which they have been applied or disposed of.

Inventory and account.

"(2) The High Court may from time to time prescribe the form in which an inventory or account under this section is to be exhibited.

"(3) If an executor or administrator, on being required by the Court to exhibit an inventory or account under this section, intentionally omits to comply with the requisition, he shall be deemed to have committed an offence under section 176 of the Indian Penal Code.

XLV of 1860.

"(4) The exhibition of an intentionally false inventory or account under this section shall be deemed to be an offence under section 193 of that Code."

8. In section 277A of the same Act, for the words "it is sought to obtain a grant" the words "a grant has been made", and for the words and figures "the person applying for administration after the first day of April, 1875," the word "administrator", shall be substituted.

Amendment of section 277A, Act X, 1865.

9. (1) In section 283 of the same Act, for the words "the country in which he was domiciled" the words "British India" shall be substituted.

Amendment of section 283, Act X, 1865.

(2) The *illustration* to the same section is hereby repealed.

10. To the same Act the following shall be added, namely:—

Addition to Act X, 1865.

"333. (1) When a grant of probate or letters of administration is revoked or annulled under this Act, the person to whom the grant was made shall forthwith deliver up the probate or letters to the Court which made the grant.

Surrender of revoked probate or letters of administration.

"(2) If such person wilfully and without reasonable cause omits so to deliver up the probate or letters, he shall be punished with fine which may extend to one thousand rupees, or with imprisonment, of either description for a term which may extend to three months, or with both."

Probate and Administration Act, 1881.

11. After the 4th clause of the *explanation* to section 50 of the Probate and Administration Act, 1881, the following shall be added, namely:—

Amendment of section 50, Act V, 1881.

V of 1881.

"5th, that the person to whom the grant was made has wilfully and without reasonable cause omitted to exhibit an inventory or account in accordance with the provisions of Chapter VII of this Act, or has exhibited under that Chapter an inventory or account which is untrue in a material respect."

12. For the portion of section 76 of the same Act beginning with the words "he having undertaken to administer the same" and ending with the words "within one year from the same date" the following shall be substituted, namely:—

Amendment of section 76, Act V, 1881.

"he having undertaken to administer the same, and to make a full and true inventory of the said property and credits and exhibit the same in this Court within six months from the date of this grant or within such further time as the Court may from time to time appoint, and also to render to this Court a true account of the said property and credits within one year from the same date or within such further time as the Court may from time to time appoint."

13. For the portion of section 77 of the same Act beginning with the words "he having undertaken to administer the same" and ending with the words "within one year from the same date" the following shall be substituted, namely:—

Amendment of section 77, Act V, 1881.

"he having undertaken to administer the same, and to make a full and true inventory of the said property and credits and exhibit the same in this Court within six months from the date of this grant or within such further time as the Court may from time to time appoint, and also to render to this Court a true account of the said property and credits within one year from the same date or within such further time as the Court may from time to time appoint."

14. For section 90 of the same Act the following shall be substituted, namely:—

Substitution of new section for section 90, Act V, 1881.

"90. (1) An executor or administrator has, subject to the provisions of this section, power to dispose, as he thinks fit, of all or any of the property for the time being vested in him under section 4.

Power of executor or administrator to dispose of property.

"(2) The power of an executor to dispose of immoveable property so vested in him is subject to any restriction which may be imposed in this behalf by the will appointing him, unless probate has been granted to him and the Court which granted the probate permits him by an order in writing, notwithstanding the restriction, to dispose of any immoveable property specified in the order in a manner permitted by the order.

"(3) An administrator may not, without the previous permission of the Court by which the letters of administration were granted,—

(a) mortgage, charge or transfer by sale, gift, exchange or otherwise any immoveable property for the time being vested in him under section 4, or

(b) lease any such property for a term exceeding five years.

"(4) A disposal of property by an executor or administrator in contravention of sub-section (2) or sub-section (3), as the case may be, is voidable at the instance of any other person interested in the property.

"(5) Before any probate or letters of administration is or are granted under this Act there shall be endorsed thereon or annexed thereto

a copy of sub-sections (1), (2) and (4), or of sub-sections (1), (3) and (4), as the case may be.

"(6) A probate or letters of administration shall not be rendered invalid by reason of the endorsement or annexure required by the last foregoing sub-section not having been made thereon or attached thereto, nor shall the absence of such an endorsement or annexure authorise an executor or administrator to act otherwise than in accordance with the provisions of this section."

Substitution of new section for section 98, Act V, 1881.

15. For section 98 of the same Act the following shall be substituted, namely:—

Inventory and account.

"98. (1) An executor or administrator shall, within six months from the grant of probate or letters of administration, or within such further time as the Court which granted the probate or letters may from time to time appoint, exhibit in that Court an inventory containing a full and true estimate of all the property in possession, and all the credits, and also all the debts owing by any person to which the executor or administrator is entitled in that character, and shall in like manner, within one year from the grant or within such further time as the said Court may from time to time appoint, exhibit an account of the estate, showing the assets which have come to his hands and the manner in which they have been applied or disposed of.

"(2) The High Court may from time to time prescribe the form in which an inventory or account under this section is to be exhibited.

"(3) If an executor or administrator, on being required by the Court to exhibit an inventory or account under this section, intentionally omits to comply with the requisition, he shall be deemed to have committed an offence under section 176 of the Indian Penal Code. XLV of 1860.

"(4) The exhibition of an intentionally false inventory or account under this section shall be deemed to be an offence under section 193 of that Code."

Amendment of section 99, Act V, 1881.

16. In section 99 of the same Act, for the words "it is sought to obtain a grant" the words "a grant has been made", and for the words "the person applying for administration" the word "administrator", shall be substituted.

Addition to Act V, 1881.

17. To the same Act the following shall be added, namely:—

Surrender of revoked probate or letters of administration.

"157. (1) When a grant of probate or letters of administration is revoked or annulled under this Act, the person to whom the grant was made shall forthwith deliver up the probate or letters to the Court which made the grant.

"(2) If such person wilfully and without sufficient cause omits so to deliver up the probate or letters, he shall be punished with fine which may extend to one thousand rupees, or with imprisonment which may extend to three months, or with both."

Court-fees Act, 1870, and Indian Stamp Act, 1879.

Amendment of Act VII, 1870, and Act I, 1879.

18. (1) Article 16 (Administration-bond) of the second schedule to the Court-fees Act, 1870, is hereby repealed. VII of 1870.

(2) In article 6 of the second schedule to the Court-fees Act, 1870, for the words "Bail-bond or other instrument of obligation not otherwise provided for by this Act, when given by the direction of any Court or executive authority" the following words shall be substituted, namely:—

"Bail-bond or other instrument of obligation given in pursuance of an order made by a Court or Magistrate under any section of the Code of Criminal Procedure, 1882, or the Code of Civil Procedure." X of 1882. XIV of 1882.

(3) In article 2 of the first schedule to the Indian Stamp Act, 1879, after the words "Administration-bond" the following shall be added, namely:— I of 1879.

"including a bond given under section 256 of the Indian Succession Act, 1865, section 6 of the Government Savings Banks Act, 1873, section 78 of the Probate and Administration Act, 1881, or section 9 or section 10 of the Succession Certificate Act, 1889. X of 1865. V of 1873. V of 1881. VII of 1889.

(4) In article 13 of the first schedule to the Indian Stamp Act, 1879, after the words "not otherwise provided for by this Act" there shall be added the words "or by the Court-fees Act, 1870." VII of 1870.

Miscellaneous.

Validation of acts under grants of administration already made.

19. Notwithstanding anything in section 90 of the Probate and Administration Act, 1881, a disposal of property by an executor or administrator who was appointed before the commencement of this Act, and to whom the provisions of that section were applicable, shall not be void by reason only that the consent of the Court to the disposal of the property was not obtained. V of 1881.

Recovery of penalties and forfeitures under Act VII, 1870.

20. (1) Any penalty or forfeiture under section 19G or section 19H of the Court-fees Act, 1870, may, on the certificate of the Chief Controlling Revenue-authority, be recovered from the executor or administrator as if it were an arrear of land-revenue by any Collector in any part of British India. VII of 1870.

(2) The Chief Controlling Revenue-authority may remit the whole or any part of any such penalty or forfeiture, or any part of any further penalty payable under section 19E of the said Act.

Repeal of part of section 7 (3), Bengal Act VII of 1880.

21. The following portion of section 7, clause (3), of the Act of the Lieutenant-Governor of Bengal in Council No. VII of 1880, entitled the Public Demands Recovery Act, 1880, namely:—

"or in the following sections and portions of the following Act passed by the Governor General in Council, that is to say, in Act VII of 1870, 'the Court-fees Act,' sections 19G, 19H,"

is hereby repealed.

S. HARVEY JAMES,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 8th March, 1889, and is hereby promulgated for general information :—

ACT No. VII OF 1889.

THE SUCCESSION CERTIFICATE ACT, 1889.

CONTENTS.

SECTIONS.

1. Title, commencement, extent and application.
2. Repeal.
3. Definitions.
4. Proof of representative title a condition precedent to recovery through the Courts of debts from debtors of deceased persons.
5. Court having jurisdiction to grant certificate.
6. Application for certificate.
7. Procedure on application.
8. Contents of certificate.
9. Requisition of security from grantee of certificate.
10. Extension of certificate.
11. Forms of certificate and extended certificate.
12. Amendment of certificate in respect of powers as to securities.
13. Amendment of Act VII, 1870.

SECTIONS.

14. Mode of collecting court-fees on certificates.
15. Local extent of certificate.
16. Effect of certificate.
17. Effect of certificate granted or extended by British representative in Foreign State.
18. Revocation of certificate.
19. Appeal.
20. Effect on certificate of previous certificate, probate or letters of administration.
21. Effect on certificate of subsequent probate or letters of administration.
22. Validation of certain payments made in good faith to holder of invalid certificate.
23. Prohibition of exercise of certain powers by curators.
24. Effect of certain probates and letters.
25. Effect of decisions under this Act, and liability of holder of certificate thereunder.
26. Investiture of inferior Courts with jurisdiction of District Court for purposes of this Act.
27. Surrender of superseded and invalid certificate.
28. Provisions with respect to certificates under Bombay Regulation VIII of 1827.

THE FIRST SCHEDULE.—ENACTMENTS REPEALED.

THE SECOND SCHEDULE.—FORMS OF CERTIFICATE AND EXTENDED CERTIFICATE.

The Succession Certificate Act, 1889.

(*Sections 1-5.*)

An Act to facilitate the collection of debts on successions and afford protection to parties paying debts to the representatives of deceased persons.

WHEREAS it is expedient to facilitate the collection of debts on successions and afford protection to parties paying debts to the representatives of deceased persons; It is hereby enacted as follows:—

Title, commencement, extent and application.

1. (*1*) This Act may be called the Succession Certificate Act, 1889.

(*2*) It shall come into force on the first day of May, 1889; and

(*3*) It extends to the whole of British India (inclusive of Upper Burma except the Shan States);

(*4*) But a certificate shall not be granted thereunder with respect to any debt or security to which a right can be established by probate or letters of administration under the Indian Succession Act, 1865, or by probate of a will to which the Hindu Wills Act, 1870, applies, or by letters of administration with a copy of such a will annexed.

X of 1865.
XXI of 1870.

Repeal.

2. (*1*) The enactments specified in the first schedule are repealed to the extent mentioned in the third column thereof.

(*2*) But nothing in this Act shall affect any certificate granted before the commencement of this Act under Act XXVII of 1860 or any enactment repealed by that Act.

(*3*) Any enactment except this Act and section 152 of the Probate and Administration Act, 1881, or any document, referring to any enactment repealed by this Act shall, so far as may be, be construed to refer to this Act or to the corresponding portion thereof.

V of 1881.

Definitions.

3. In this Act, unless there is something repugnant in the subject or context,—

(*1*) "District Court", subject to the other provisions of this Act and to the provisions of proviso (*b*) to section 23 of the Punjab Courts Act, 1884, and of any other like enactment for the time being in force, means a Court presided over by a District Judge: and

XVIII of 1884.

(*2*) "security" means—

(*a*) any promissory note, debenture, stock or other security of the Government of India;

(*b*) any bond, debenture or annuity charged by the Imperial Parliament on the revenues of India;

(*c*) any stock or debenture of, or share in, a company or other incorporated institution;

(*d*) any debenture or other security for money issued by, or on behalf of, a local authority;

(*e*) any other security which the Governor General in Council may, by notification in the Gazette of India, declare to be a security for the purposes of this Act.

Proof of representative title a condition precedent to recovery through the Courts of debts from debtors of deceased persons.

4. (*1*) No Court shall—

(*a*) pass a decree against a debtor of a deceased person for payment of his debt to a person claiming to be entitled to the effects of the deceased person or to any part thereof, or

(*b*) proceed, upon an application of a person claiming to be so entitled, to execute against such a debtor a decree or order for the payment of his debt,

except on the production, by the person so claiming, of—

(i) a probate or letters of administration evidencing the grant to him of administration to the estate of the deceased, or

(ii) a certificate granted under section 36 or section 37 of the Administrator General's Act, 1874, and having the debt mentioned therein, or

II of 18

(iii) a certificate granted under this Act and having the debt specified therein, or

(iv) a certificate granted under Act XXVII of 1860 or an enactment repealed by that Act, or

(v) a certificate granted under the Regulation of the Bombay Code No. VIII of 1827 and, if granted after the commencement of this Act, having the debt specified therein.

(*2*) The word "debt" in sub-section (*1*) includes any debt except rent, revenue or profits payable in respect of land used for agricultural purposes.

Court having jurisdiction to grant certificate.

5. The District Court within the jurisdiction of which the deceased ordinarily resided at the time of his death, or if at that time he had no fixed place of residence then within the jurisdiction of which any part of the property of the deceased may be found, may grant a certificate under this Act.

The Succession Certificate Act, 1889.

(Sections 6-11.)

Application for certificate.

6. (1) Application for such a certificate must be made to the District Court by a petition signed and verified by or on behalf of the applicant in the manner prescribed by the Code of Civil Procedure for the signing and verification of a plaint by or on behalf of a plaintiff, and setting forth the following particulars, namely:— IV of 1882.

(a) the time of the death of the deceased;

(b) the ordinary residence of the deceased at the time of his death and, if such residence was not within the local limits of the jurisdiction of the Court to which the application is made, then the property of the deceased within those limits;

(c) the family or other near relatives of the deceased and their respective residences;

(d) the right in which the petitioner claims;

(e) the absence of any impediment under section 1, sub-section (4), or under any other provision of this Act or any other enactment, to the grant of the certificate or to the validity thereof if it were granted; and

(f) the debts and securities in respect of which the certificate is applied for.

(2) If the petition contains any averment which the person verifying it knows or believes to be false, or does not believe to be true, that person shall be subject to punishment according to the provisions of the law for the time being in force for the punishment of giving or fabricating false evidence.

Procedure on application.

7. (1) If the District Court is satisfied that there is ground for entertaining the application, it shall fix a day for the hearing thereof and cause notice of the application and of the day fixed for the hearing—

(a) to be served on any person to whom, in the opinion of the Court, special notice of the application should be given, and

(b) to be posted on some conspicuous part of the court-house and published in such other manner, if any, as the Court, subject to any rules made by the High Court in this behalf, thinks fit,

and upon the day fixed, or as soon thereafter as may be practicable, shall proceed to decide in a summary manner the right to the certificate.

(2) When the Court decides the right thereto to belong to the applicant, it shall make an order for the grant of the certificate to him.

(3) If the Court cannot decide the right to the certificate without determining questions of law or fact which seem to it to be too intricate and difficult for determination in a summary proceeding, it may nevertheless grant a certificate to the applicant if he appears to be the person having *primâ facie* the best title thereto.

(4) When there are more applicants than one for a certificate and it appears to the Court that more than one of such applicants are interested in the estate of the deceased, the Court may, in deciding to whom the certificate is to be granted, have regard to the extent of interest, and the fitness in other respects, of the applicants.

Contents of certificate.

8. When the District Court grants a certificate, it shall therein specify the debts and securities set forth in the application for the certificate and may thereby empower the person to whom the certificate is granted—

(a) to receive interest or dividends on, or

(b) to negotiate or transfer, or

(c) both to receive interest or dividends on, and to negotiate or transfer,

the securities or any of them.

Requisition of security from grantee of certificate.

9. (1) The District Court shall in any case in which it proposes to proceed under section 7, sub-section (3) or sub-section (4), and may in any other case, require, as a condition precedent to the granting of a certificate, that the person to whom it proposes to make the grant shall give to the Judge of the Court, to enure for the benefit of the Judge for the time being, a bond with one or more surety or sureties, or other sufficient security, for rendering an account of debts and securities received by him and for indemnity of persons who may be entitled to the whole or any part of those debts and securities.

(2) The Court may, on application made by petition and on cause shown to its satisfaction, and upon such terms as to security, or providing that the money received be paid into Court, or otherwise as the Court thinks fit, assign the bond or other security to some proper person, and that person shall thereupon be entitled to sue thereon in his own name as if it had been originally given to him instead of to the Judge of the Court, and to recover, as trustee for all persons interested, such amount as may be recoverable thereunder.

Extension of certificate.

10. (1) A District Court may from time to time, on the application of the holder of a certificate under this Act, extend the certificate to any debt or security not originally specified therein, and every such extension shall have the same effect as if the debt or security to which the certificate is extended had been originally specified therein.

(2) Upon the extension of a certificate, powers with respect to the receiving of interest or dividends on, or the negotiation or transfer of, any security to which the certificate has been extended may be conferred, and a bond or further bond or other security for the purposes mentioned in the last foregoing section may be required, in the same manner as upon the original grant of a certificate.

Forms of certificate and extended certificate.

11. Certificates shall be granted and extensions of certificates shall be made, as nearly as circumstances admit, in the forms set forth in the second schedule.

The Succession Certificate Act, 1889.

(Sections 12-14.)

Amendment of certificate in respect of powers as to securities.

12. Where a District Court has not conferred on the holder of a certificate any power with respect to a security specified in the certificate, or has only empowered him to receive interest or dividends on, or to negotiate or transfer, the security, the Court may, on application made by petition and on cause shown to its satisfaction, amend the certificate by conferring any of the powers mentioned in section 8, or by substituting any one for any other of those powers.

VII of 1870. **Amendment of Act VII, 1870.**

13. (*1*) For articles 11 and 12 of the first schedule to the Court-fees Act, 1870, the following shall be substituted, namely :—

Number.		Proper fee.
"11. Probate of a will or letters of administration with or without will annexed. (VII of 1889.)	If the amount or value of the property in respect of which the grant of probate or letters is made exceeds one thousand rupees.	Two per centum on such amount or value : provided that when, after the grant of a certificate under the Succession Certificate Act, 1889, or any enactment repealed by that Act, or under the Regulation of the Bombay Code No. VIII of 1827, in respect of any property included in an estate, a grant of probate or letters of administration is made in respect of the same estate, the fee payable in respect of the latter grant shall be reduced by the amount of the fee paid in respect of the former grant.
"12. Certificate under the Succession Certificate Act, 1889.	In any case.	Two per centum on the amount or value of any debt or security specified in the certificate under section 8 of the Act, and three per centum on the amount or value of any debt or security to which the certificate is extended under section 10 of the Act. NOTE.—(*1*) The amount of a debt is its amount, including interest, on the day on which the inclusion of the debt in the certificate is applied for, so far as such amount can be ascertained. (*2*) Whether or not any power with respect to a security specified in a certificate has been conferred under the Act, and, where such a power has been so conferred, whether the power is for the receiving of interest or dividends on, or for the negotiation or transfer of, the security, or for both purposes, the value of the security is its market-value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.
"12A. Certificate under the Regulation of the Bombay Code No. VIII of 1827.		(*1*) As regards debts and securities, the same fee as would be payable in respect of a certificate under the Succession Certificate Act, 1889, or in respect of an extension of such a certificate, as the case may be, and (*2*) as regards other property in respect of which the certificate is granted, two per centum on so much of the amount or value of such property as exceeds one thousand rupees."

(*2*) In the Court-fees Act, 1870, section 19, clause viii, for the words and figures "and certificate mentioned in the First Schedule to this Act annexed, No. 12," the words and figures "and, save as regards debts and securities, a certificate under Bombay Regulation VIII of 1827" shall be substituted. VII of

Mode of collecting court-fees on certificates.

14. (*1*) Every application for a certificate or for the extension of a certificate must be accompanied by a deposit of a sum equal to the fee payable under the first schedule to the Court-fees Act, 1870, in respect of the certificate or extension applied for. VII of

The Succession Certificate Act, 1889.

(Sections 15-23.)

(2) If the application is allowed, the sum deposited by the applicant shall be expended, under the direction of the Court, in the purchase of the stamp to be used for denoting the fee payable as aforesaid.

(3) Any sum received under sub-section (1) and not expended under sub-section (2) shall be refunded to the person who deposited it.

Local extent of certificate.

15. A certificate under this Act shall have effect throughout the whole of British India.

Effect of certificate.

16. Subject to the provisions of this Act, the certificate of the District Court shall, with respect to the debts and securities specified therein, be conclusive as against the persons owing such debts or liable on such securities, and shall, notwithstanding any contravention of section 1, sub-section (4), or other defect, afford full indemnity to all such persons as regards all payments made, or dealings had, in good faith in respect of such debts or securities to or with the person to whom the certificate was granted.

Effect of certificate granted or extended by British representative in Foreign State.

17. Where a certificate in the form, as nearly as circumstances admit, of the second schedule has been granted to a resident within a Foreign State by the British representative accredited to the State, or where a certificate so granted has been extended in such form by such representative, the certificate shall, when stamped in accordance with the provisions of the Court-fees Act, 1870, with respect to certificates under this Act, have the same effect in British India as a certificate granted or extended under this Act. VII of 1870.

Revocation of certificate.

18. A certificate granted under this Act may be revoked for any of the following causes, namely:—

(a) that the proceedings to obtain the certificate were defective in substance;

(b) that the certificate was obtained fraudulently by the making of a false suggestion, or by the concealment from the Court of something material to the case;

(c) that the certificate was obtained by means of an untrue allegation of a fact essential in point of law to justify the grant thereof, though such allegation was made in ignorance or inadvertently;

(d) that the certificate has become useless and inoperative through circumstances;

(e) that a decree or order made by a competent Court in a suit or other proceeding with respect to effects comprising debts or securities specified in the certificate renders it proper that the certificate should be revoked.

Appeal.

19. (1) Subject to the other provisions of this Act, an appeal shall lie to the High Court from an order of a District Court granting, refusing or revoking a certificate under this Act, and the High Court may, if it thinks fit, by its order on the appeal, declare the person to whom the certificate should be granted and direct the District Court, on application being made therefor, to grant it accordingly, in supersession of the certificate, if any, already granted.

(2) An appeal under sub-section (1) must be preferred within the time allowed for an appeal under the Code of Civil Procedure. XIV of 1882.

(3) Subject to the provisions of sub-section (1) and of Chapters XLVI and XLVII of the Code of Civil Procedure as applied by section 647 of that Code, an order of a District Court under this Act shall be final.

Effect on certificate of previous certificate, probate or letters of administration.

20. Save as provided by this Act, a certificate granted thereunder in respect of any of the effects of a deceased person shall be invalid if there has been a previous grant of such a certificate or of probate or letters of administration in respect of the estate of the deceased person and if such previous grant is in force.

Effect on certificate of subsequent probate or letters of administration.

21. (1) A grant of probate or letters of administration under the Probate and Administration Act, 1881, in respect of an estate shall be deemed to supersede any certificate previously granted under this Act in respect of any debts or securities included in the estate. V of 1881.

(2) When at the time of the grant of the probate or letters any suit or other proceeding instituted by the holder of the certificate regarding any such debt or security is pending, the person to whom the grant is made shall, on applying to the Court in which the suit or proceeding is pending, be entitled to take the place of the holder of the certificate in the suit or proceeding.

Validation of certain payments made in good faith to holder of invalid certificate.

22. Where a certificate under this Act has been superseded or is invalid by reason of the certificate having been revoked under section 18, or by reason of the grant of a certificate to a person named in an appellate order under section 19, or by reason of a certificate having been previously granted, or by reason of a grant of probate or letters of administration, or for any other cause, all payments made, or dealings had, as regards debts and securities specified in the superseded or invalid certificate, to or with the holder of that certificate in ignorance of its supersession or invalidity, shall be held good against claims under any other certificate or under the probate or letters of administration.

Prohibition of exercise of certain powers by curators.

23. (1) Where a certificate has been granted under this Act or Act XXVII of 1860, or a grant of probate or letters of administration has been made, a curator appointed under Act XIX of 1841 shall not exercise any authority lawfully belonging to the holder of the certificate or to the executor or administrator:

(2) But persons who have paid debts or rents to a curator authorised by a Court to

The Succession Certificate Act, 1889.

(Sections 24-28.)

receive them shall be indemnified, and the curator shall be responsible for the payment thereof to the person who has obtained the certificate, probate or letters of administration, as the case may be.

Effect of certain probates and letters.

24. Any probate or letters of administration granted before the first day of April, 1881, by any Supreme or High Court of Judicature, or by the Court of a Recorder in Burma, in any case in which the deceased person was not a British subject within the meaning of that expression as used in the charters of the Supreme Courts of Judicature, and in which any assets belonging to him were at the time of his death within the local limits of the jurisdiction of the Court shall, for the purpose of the recovery of debts, the protection of persons paying debts, and the negotiation or transfer of securities included in the estate of the deceased, be deemed to have and to have had the effect which a grant of probate or letters of administration has under the Indian Succession Act, 1865: X of 1865.

Provided that nothing in this section shall be construed to validate any disposal of property by an executor or administrator which has before the commencement of this Act been declared by any competent Court to be invalid.

Effect of decisions under this Act, and liability of holder of certificate thereunder.

25. No decision under this Act upon any question of right between any parties shall be held to bar the trial of the same question in any suit or in any other proceeding between the same parties, and nothing in this Act shall be construed to affect the liability of any person who may receive the whole or any part of any debt or security, or any interest or dividend on any security, to account therefor to the person lawfully entitled thereto.

Investiture of inferior Courts with jurisdiction of District Court for purposes of this Act.

26. (*1*) The Local Government may, by notification in the official Gazette, invest any Court inferior in grade to a District Court with the functions of a District Court under this Act, and may cancel or vary any such notification.

(*2*) Any inferior Court so invested shall, within the local limits of its jurisdiction, have concurrent jurisdiction with the District Court in the exercise of all the powers conferred by this Act upon the District Court, and the provisions of this Act relating to the District Court shall apply to such an inferior Court as if it were a District Court:

Provided that an appeal from any such order of an inferior Court as is mentioned in sub-section (*1*) of section 19 shall lie to the District Court, and not to the High Court, and that the District Court may, if it thinks fit, by its order on the appeal, make any such declaration and direction as that sub-section authorises the High Court to make by its order on an appeal from an order of a District Court.

(*3*) An order of a District Court on an appeal from an order of an inferior Court under the last foregoing sub-section shall, subject to the provisions of Chapters XLVI and XLVII of the Code of Civil Procedure as applied by section 647 of that Code, be final. XIV of 18

(*4*) The District Court may withdraw any proceedings under this Act from an inferior Court and may either itself dispose of them or transfer them to another such Court established within the local limits of the jurisdiction of the District Court and having authority to dispose of the proceedings.

(*5*) A notification under sub-section (*1*) may specify any inferior Court specially or any class of such Courts in any local area.

(*6*) Any Civil Court which for any of the purposes of any enactment is subordinate to, or subject to the control of, a District Court shall for the purposes of this section be deemed to be a Court inferior in grade to a District Court.

Surrender of superseded and invalid certificates.

27. (*1*) When a certificate under this Act has been superseded or is invalid from any of the causes mentioned in section 22, the holder thereof shall, on the requisition of the Court which granted it, deliver it up to that Court.

(*2*) If he wilfully and without reasonable cause omits so to deliver it up, he shall be punished with fine which may extend to one thousand rupees, or with imprisonment for a term which may extend to three months, or with both.

Provisions with respect to certificates under Bombay Regulation VIII of 1827.

28. Notwithstanding anything in the Regulation of the Bombay Code No. VIII of 1827, the provisions of section 3, section 6, sub-section (*1*), clause (*f*), and sections 8, 9, 10, 11, 12, 14, 16, 18, 19, 25, 26 and 27 of this Act with respect to certificates under this Act and applications therefor, and of section 98 of the Probate and Administration Act, 1881, with respect to the V of 1881. exhibition of inventories and accounts by executors and administrators, shall, so far as they can be made applicable, apply, respectively, to certificates granted under that Regulation, and applications made for certificates thereunder, after the commencement of this Act, and to the exhibition of inventories and accounts by the holders of such certificates so granted.

The Succession Certificate Act, 1889.

(The First Schedule.—Enactments repealed.)

(The Second Schedule.—Forms of certificate and extended certificate.)

THE FIRST SCHEDULE.

ENACTMENTS REPEALED.

(*See section 2.*)

Number and year.	Subject or title.	Extent of repeal.
Acts of the Governor General in Council.		
XXVII of 1860.	Collection of debts on successions.	So much as has not been repealed.
XIV of 1869.	Bombay Civil Courts Act, 1869.	In section 16, from and inclusive of the words and figures "Bombay Regulation VIII of 1827" down to and inclusive of the words "representatives of deceased persons) and".
XV of 1874	Laws Local Extent Act, 1874.	So much as relates to Act XXVII of 1860.
XIII of 1879.	Oudh Civil Courts Act, 1879.	Section 25, clause (3), relating to applications for certificates under Act XXVII of 1860.
V of 1881.	Probate and Administration Act, 1881.	Sections 151 and 153.
XVIII of 1884.	Punjab Courts Act, 1884.	Section 29, sub-section (1), clause (a).
XII of 1887.	Bengal, North-Western Provinces and Assam Civil Courts Act, 1887.	Section 23, sub-section (2), clause (c).
Act of the Lieutenant-Governor of Bengal in Council.		
VII of 1880	Public Demands' Recovery Act, 1880.	In section 7, clause (3), the words "and the note to paragraph 12 of Schedule I".

THE SECOND SCHEDULE.

FORMS OF CERTIFICATE AND EXTENDED CERTIFICATE.

(*See section 11.*)

In the Court of

To *A. B.*

Whereas you applied on the day of for a certificate under the Succession Certificate Act, 1889, in respect of the following debts and securities, namely :—

Debts.

Serial number.	Name of debtor.	Amount of debt, including interest, on date of application for certificate.	Description and date of instrument, if any, by which the debt is secured.

Securities.

Serial number.	Description.			Market-value of security on date of application for certificate.
	Distinguishing number or letter of security.	Name, title or class of security.	Amount or par value of security.	

This certificate is accordingly granted to you and empowers you to collect those debts [*and*] [*to receive*] [*interest*] [*dividends*] [*on*] [*to negotiate*] [*to transfer*] [*those securities*].

Dated this day of .

District Judge.

In the Court of

On the application of *A. B.* made to me on the day of , I hereby extend this

The Succession Certificate Act, 1889.

(The Second Schedule.—Forms of certificate and extended certificate.)

certificate to the following debts and securities, namely :—

Debts.

Serial number.	Name of debtor.	Amount of debt, including interest, on date of application for extension.	Description and date of instrument, if any, by which the debt is secured.

Securities.

Serial number.	Description.			Market-value of security on date of application for extension.
	Distinguishing number or letter of security.	Name, title or class of security.	Amount or par value of security.	

This extension empowers *A. B.* to collect those debts [*and*] [*to receive*] [*interest*] [*dividends*] [*on*] [*to negotiate*] [*to transfer*] [*those securities*].

Dated this day of

District Judge.

S. HARVEY JAMES,

Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 9, 1889.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Debates of the Legislative Council of His Excellency the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 1st March, 1889.

PRESENT:

His Excellency the Viceroy and Governor General of India, G.C.M.G., G.M.S.I., G.M.I.E., *presiding*.

His Honour the Lieutenant-Governor of Bengal, K.C.S.I., C.I.E.

The Hon'ble Lieutenant-General G. T. Chesney, C.B., C.S.I., C.I.E., R.E.

The Hon'ble A. R. Scoble, Q.C., C.S.I.

The Hon'ble P. P. Hutchins, C.S.I.

The Hon'ble Sir D. M. Barbour, K.C.S.I.

The Hon'ble R. Steel.

The Hon'ble Sir Dinshaw Manockjee Petit, Kt.

The Hon'ble F. M. Halliday.

The Hon'ble Sir Pasupati Ananda Gajapati Razu, K.C.I.E., Mahárájá of Vizianagram.

The Hon'ble Syud Ameer Hossein, C.I.E.

The Hon'ble Rájá Durga Charn Laha, C.I.E.

The Hon'ble Maung Ôn, C.I.E., A.T.M.

The Hon'ble Muhammad Ali Khan.

The Hon'ble J. W. Quinton, C.S.I.

NEW MEMBERS.

The Hon'ble MUHAMMAD ALI KHAN and the Hon'ble MR. QUINTON took their seats as Additional Members.

MERCHANDISE MARKS BILL.

The Hon'ble MR. SCOBLE moved that the Report of the Select Committee on the Bill to amend the Law relating to Fraudulent Marks on Merchandise be taken into consideration. He said:—

"The Bill has been most carefully considered by a Select Committee, three members of which belong to the mercantile community. The amendments which have been introduced were for the most part suggested by Chambers of Commerce and other bodies similarly conversant with mercantile affairs; and I think I may claim for the Bill as it stands that it is the outcome of the mature experience of the recognized organs of the commercial classes in India.

"The Bill relates to all classes of merchandise, and not merely to piece-goods, as some have erroneously supposed. It applies to articles of merchandise manufactured in India, as well as to those imported from other countries, whether by land or sea. And it deals with three classes of offences—(1) the imitation of trade-marks; (2) the application to goods of false trade-descriptions, that is, of words or figures indicating that goods are something which in fact they are not; and (3) trading in falsely marked goods.

"As regards the imitation of trade-marks the Bill follows the provisions of the Indian Penal Code, but gives a wider definition to the word 'trade-mark'. It often happens that a trade-mark is applied to articles not actually manufactured by the owner of the trade-mark. Dealers both in India and elsewhere frequently have a particular class or quality of goods specially manufactured for them, which are known in the market by their name, and bear their brand, and are thus identified more with them than with the actual manufacturers. To protect the property in marks of this kind we have enlarged the definition of 'trade-mark' so as to cover marks used to denote that goods are either the manufacture or the merchandise of a particular person.

"As regards trade-descriptions, the main provisions of the English Merchandise Marks Act, 1887, have been adopted. The Committee has reduced the punishment for applying false trade-descriptions or dealing in falsely marked goods to those provided in the Penal Code for using false trade-marks. The offences being similar in character it seemed desirable to follow the Indian law rather than the more stringent provisions of the English Statute.

"It may be convenient here to notice an important alteration of principle in regard to offences under this Bill. Ordinarily it is incumbent on the prosecution to prove that the person charged had acted with intent to defraud; under the law now proposed it is incumbent on the person charged to prove that he acted innocently. In this respect, however, a distinction is made between the originators of the fraud, that is to say, those who make or apply false trade-marks or descriptions, or are responsible for their use, and mere dealers in falsely marked goods, whether as agents for sale or retailers. The former must prove absolutely that they acted without intent to defraud; the latter need only show that they took reasonable precautions, had no ground to suspect fraud and have given the prosecution all information in their power. Honest traders should have no difficulty in doing this.

"So much in regard to offences and their punishment. With regard to prevention, the proposed amendment of the Sea Customs Act, whereby the importation of falsely marked goods into British India will be prohibited, will be the most efficient weapon in the hands of the authorities. But, as I said on introducing the Bill, the successful working of these provisions of the Act will depend on the extent to which the mercantile classes co-operate with the custom-house authorities. There will be difficulties no doubt here, as there were in England.

"In their Report for the year ended 31st March, 1888, the Commissioners of Her Majesty's Customs write:—

'To have established a system of exhaustive examination of imported goods would have entailed a very large additional expenditure for the increased staff which would have been required; and there was the still more forcible objection that any such system would involve serious delay and inconvenience in the delivery of goods. There can be little doubt that if the trade at large had been exposed to constant risk of delay, or even to any considerable check in the present system of rapid delivery of goods, there would

have been complaint that the evil to trade which the Act was intended to remedy was more than overborne by the evils which it had created. We had therefore to endeavour to give all reasonable effect to the intention of the Act without appreciable cost to the tax-payer, and at the same time to preserve the advantages of a restricted tariff which naturally facilitates the free movement of trade.'

"Fortunately, in India, we shall have the benefit of the experience gained in England during the past two years, and the Government will be glad to receive the assistance of the mercantile community in framing regulations which will secure the due operation of the Act without unnecessary friction or expense to the public.

"The provisions thus far summarized do not go beyond those of the English Act; but in one important respect the Select Committee has felt itself at liberty to take a step in advance of English legislation. We have added to the Bill clauses requiring all goods sold by length or the piece to have their real length stamped on them in standard yards before they are brought into British India in the case of imported goods, and before they are removed from the factory in the case of goods manufactured in British India. The adoption of a compulsory provision of this kind was advocated by the Madras Chamber of Commerce, and has been strongly pressed upon us by the Bengal Chamber. In a communication received by us from the latter body it is stated:—

'A very important suggestion put forward by the Sub-Committee—though with one dissentient—is that the stamping upon all goods sold by length or the piece of the length of such goods in standard yards of 36 inches or fractions of a yard should be made compulsory.

'The Committee of the Chamber of Commerce have, after special consideration of the principle here involved, come to the decision that the interests of the trade generally, of the honest trader and of the Indian consumer require them to give to this recommendation their strong support. The scope of the "Indian Merchandise Marks Act" is so wide that, as regards goods sold by length, a door would be left open for a resort to those fraudulent practices the measure is intended to combat if the importation of goods not bearing a stamp of length were permitted. The Committee have made enquiries which satisfy them that even in Calcutta this way of escaping the provisions of the Act has already begun to be availed of, and they have reason to believe that the importation of goods having no stamp of length is on the increase.

'Some five years ago a powerful agitation against "unstamped goods" sprung up in Bombay and led to a combination on the part of native dealers which resulted in the almost total displacement of such goods in the Bombay market. The agitation spread to Calcutta, where it forced itself on the consideration of the Chamber of Commerce, and induced the Committee to sanction special arrangements for the protection of native buyers, not only against goods not stamped with an indication of length but also against goods incorrectly so stamped. To-day the Committee feel themselves justified in saying that the experience of the various Indian import markets points very clearly to the mischief which will result from allowing goods to be brought forward for sale bearing no indication of their length, and on this point they would ask to be excused if they briefly mention some of the evidence which has been put before them.

'In Calcutta itself a trading firm in the import trade felt themselves compelled to stamp the length on certain goods, because they discovered that the goods they had imported unstamped were being fraudulently stamped in the bázár.

'At Karáchi the importation of unstamped goods has quite recently almost disorganised that market. The Committee have before them a notice, published at Karáchi, and dated 1st of October, 1888, in the Sindhi, Marwari, Persian and Arabic languages, which runs as follows:—

"*Notice—Caution.*

'"Dealers in European piece-goods are warned that for some time past goods have been imported and sold in the Karáchi market bearing no length stamp as has been the invariable custom up to this time.

'"Buyers of goods without length stamp plainly written on each piece run the risk of being deceived."

'The state of things which has given rise to the necessity for such a notice as that just quoted would probably cause at Karáchi, as it did in Bombay and Calcutta, a combination amongst dealers against the purchase of unstamped goods; and, as at Bombay and Calcutta, such a combination would not do more than check, to a greater or less extent, the evil at which it was directed and would fail to stop it altogether. The question which thus forces itself upon the consideration of the legislature is whether, such an Act as the Indian Merchandise Marks Act being under consideration, the mercantile communities of India should be left to combat an admitted mercantile mischief by the proved ineffective means of combinations amongst native buyers.

'The Committee of the Chamber of Commerce are in a position to supplement what they have said above by evidence not only weighty in itself but so independent in character as, in their opinion, to increase its value. During the discussions on the Bill the Committee received from Mr. James Kerr Bell, a member of the Manchester Chamber of Commerce, a letter dated from Madras, the 19th December, 1888, in which that gentleman says :—

'"I find in my visits to the Indian bázárs that the *omission* of length stamps is a source of great misrepresentation in the sale of piece-goods. I would suggest that the new Act should make the stamping of exact length compulsory. In this way the honest trader would be protected from the many underhand ways which are at present in vogue to elude the scope of the English Act."'

"The Madras, Bombay and Karáchi Chambers of Commerce and the Bombay Mill-owners Association were consulted by the Committee with reference to this proposal of the Bengal Chamber and requested to state their opinion as to whether or not effect should be given to it. These bodies have all replied that in their opinion the fullest effect should be given to the proposal. And the recently established Chamber of Commerce in Upper India, in a valuable communication received since the publication of the Report, desire 'to emphasise the vital importance of the suggestion.' In view of this very unanimous expression of opinion, the Committee felt bound to take the desired action; but, as no such provisions were contained in the Bill when originally introduced, and in order to give time to dispose of unstamped stocks, section 19 postpones the operation of these clauses as regards foreign made goods until the 1st of August, and, as regards piece-goods made up in bales in factories in British India before the day on which it is proposed that this Act shall come into force, until the 1st of July, 1889.

"An enquiry has been made as to what is to become of existing stocks of falsely marked goods after this Act has come into operation. I can only say that, directly a trader gets notice that a mark on his goods is a false mark, he had better remove it or he may get into trouble.

"It remains to notice one or two points in connection with prosecutions under this Act. Acting on a suggestion of the Bengal Chamber of Commerce that the Governor General should be empowered to make rules for the guidance of Courts as to the mode of measurement to be adopted, and the amount of variations to be allowed—matters of considerable technical difficulty—section 16 enables the Government by notification in the official Gazette to issue instructions for observance by Criminal Courts in such matters. The Select Committee has also introduced a section, in accordance with the precedent of the English Act, empowering Courts to award costs to either prosecutor or defendant, as the justice of the case may require. The Committee was unable to adopt the suggestion of the Bengal Chamber of Commerce that all prosecutions under the Act should be conducted by the Public Prosecutor, as they were unwilling to fetter the action of private firms or public bodies that might be interested in the efficient working of the Act; but in section 15 the Committee has given effect to a very general desire that some limit should be fixed to the time within which prosecutions for offences against the Act may be commenced, and has adopted in this respect the same rule which prevails in England, namely, three years after the commission of the offence, or one year after the first discovery thereof by the prosecutor, whichever first happens.

"I have now gone through the principal provisions of the Bill, and it only remains for me to express, on my own behalf as well as that of the Select Committee, our best thanks for the great assistance which we have received from the criticisms and suggestions supplied by the various authorities to whom the Bill was referred for consideration. The Chambers of Commerce especially have afforded most valuable information and assistance in framing the draft so as to meet the circumstances of trade in India, and, if they will be equally ready to do their part in carrying out the provisions of the Act, I have no doubt it will be successful as a working measure."

The Motion was put and agreed to.

The Hon'ble MR. STEEL moved that in section 10, sub-section (*2*), of the Bill, in clause (*f*), sub-clause (i), to be added to section 18 of the Sea Customs

Act, 1878, after the word "stamped" the words "in English numerals" be inserted; and that in section 12, sub-section (*1*), of the Bill, after the word "stamped" the words "in English numerals" be inserted. He said:—"This amendment is a late suggestion of the Bengal Chamber of Commerce. Under the Bill as it stands each piece of goods must be stamped with the length, but there is no stipulation as to whether this shall be expressed in numerals or in words. The effect of the amendment will be to require the length to be stamped in English numerals. The English numerals, derived from the Arabic, are perfectly well understood throughout the country; but the numbers expressed in words of a foreign language would be unintelligible. The amendment is considered to be of importance. I believe it will be accepted by the hon'ble member in charge, and I trust the Council will assent to it."

The Hon'ble MR. SCOBLE said:—"I have no objection whatever to this amendment."

The Motion was put and agreed to.

The Hon'ble MR. SCOBLE moved that the Bill, as amended, be passed.

The Hon'ble RÁJÁ DURGA CHARN LAHA said:—"As a member of the Select Committee to whom this Bill was referred for consideration, I have hardly anything to add to the remarks which have been made in their Report. The Bill appears to satisfy the legitimate requirements of trade, but I must observe that a great deal will depend on its proper and considerate working before it can fulfil the objects for which action has been taken by the legislature. I am sure that the Chamber of Commerce will gladly lend its assistance to enable the Government to carry out the objects of the Bill to the satisfaction of all parties concerned."

The Hon'ble SIR DINSHAW MANOCKJEE PETIT said:—"Since the Report of our Select Committee on this Bill was presented by my hon'ble friend Mr. Scoble to Your Excellency's Council on the 8th ultimo for consideration, I have again considered the question of stamping breadth as well as length on piece-goods which was discussed by the Committee, and, as the Bill is still under consideration of Your Excellency's Council, I venture to express some views on the subject. Owing to the practice of not stamping the breadth, buyers are deceived by wholesale and retail dealers, whereby they suffer great loss in the same way as they suffer loss when length is not stamped. For instance, a buyer goes to a market to buy a piece of cloth of the known breadth of 40 inches; he buys a piece without measuring the same under the presumption that it is of the usual breadth; but when it afterwards turns out to be narrower by one to two inches, he would suffer loss in respect of the deficient breadth from 2½ to 5 per cent. Perhaps it may be urged by some that a provision for compulsory stamping of breadth is not necessary, as a buyer can easily see the breadth at a glance. Against this argument I should say that I know from my experience that even dealers well versed in piece-goods are unable to detect shorter breadth (say two to three inches in 50 to 60 inches breadth, one to two inches in 40 to 50 inches, and half to one inch in 20 to 30 inches) than the usual breadth without actual measurement; and this being the case consumers cannot at a glance find out short breadth. If one has to buy about a dozen pieces of different descriptions of cloth in a market and his time be limited, it is easy to judge whether he will ever be able to detect short breadth without wasting a great deal of his time in going about measuring the breadth of every description of cloth from shop to shop, in order to satisfy himself as to whether the cloth he is purchasing is of the usual breadth or not. If, therefore, the correct breadth be stamped on a piece, the buyer will not be deceived, and he can make the purchase without any doubt. This will be a great boon to the public at large, and I dare say the same, instead of doing any injury to the trade, will do it a great deal of good. I therefore, under these circumstances, trust that Your Excellency's Council will see their way to insert the necessary provision in the Bill."

The Hon'ble MR. STEEL said:—"I have little occasion to address the Council on the subject of this Bill, but it would scarcely be fitting that a

measure of so much interest and importance to the mercantile community should pass into law without remark from me.

"I am happy to say that I have no criticism to offer except by way of commendation. There has long been a general consensus of opinion that legislation was called for to protect the consumer from fraud and the honest trader from unfair competition. While fully sharing this opinion the representatives of commerce have considered that it would be premature to press for legislation until opportunity had been afforded to watch the operation of the English Act of 1887, with the object of avoiding any defects which might be observed in the practical working of the law.

"Sufficient time having elapsed, we think the proper occasion was chosen for the introduction of this Bill. We acknowledge with gratitude to the hon'ble member in charge that he has taken full advantage of the experience gained. His original draft Bill was an extremely careful and able endeavour to adapt the law to the special conditions of Indian trade. The Bill was energetically discussed and considered by the Chambers of Commerce of Bengal and Bombay and other competent authorities. Sundry valuable suggestions were offered which have been adopted by the Select Committee, and the Bill now comes before the Council fortified by the approval of those most interested in its provisions. My hon'ble friend Sir Dinshaw Manockjee Petit has expressed the opinion that it would have been proper to require the stamping of the breadth as well as the length on piece-goods. He made the same suggestion to the Committee, and no doubt it is in accordance with the principle of the Bill. It was, however, considered that the proposal was unnecessary, and therefore inexpedient. The buyers of piece-goods can easily inform themselves of the width of such goods by inspection, and under this condition they are considered quite competent to protect their own interests. Any incorrect marking of width would, of course, be an infraction of the law. In dealing with a subject of so much difficulty and complexity it would be too sanguine to expect perfection, and it is quite possible that some modification of the law may be called for in the early future; but I have authority for saying that the Chamber of Commerce accepts the responsibility of recommending the legislature to pass the Bill in its present form."

The Motion was put and agreed to.

MADRAS CORONER'S BILL.

The Hon'ble MR. HUTCHINS moved that the Report of the Select Committee on the Bill to abolish the Office of Coroner of Madras be taken into consideration. He said:—"The Bill is a short one and its general effect may be stated in a few words. The second and third sections repeal such parts of the existing law as require the appointment of a Coroner. The fourth section repeals a clause in the Code of Criminal Procedure which prevents the police of Madras from holding inquests under sections 174 to 176 of that Code, and provides that those sections shall be read with certain modifications within the limits of the City of Madras. The practical effect of the measure therefore will be that inquests will be held in future by certain specified police-officers instead of by the Coroner, and, subject to the modifications already alluded to, the system will be that which prevails throughout British India, including nearly all its largest towns.

"Under section 174 the officer will usually be the officer in charge of the station, but, like the Coroner, he is required to associate with himself a jury or panchâyat of respectable neighbours. According to the Code and the Bill as drafted, the jurors would be two or more, but in the Select Committee we thought it more prudent to require five at the least according to the present practice under the Coroner. They have to draw up and sign a report or inquest paper, showing the apparent cause of death and full particulars of any marks of injury: also, as far as it can be ascertained, the nature of the weapon or instrument, if any, by which such injuries seem to have been inflicted. To enable them to do this, the station-house-officer, or other person presiding, is required by sub-section (3) to cause a *post mortem* examination to be held by the district surgeon or such medical officer as the Government may direct. He is bound to do this

whenever the death appears to have been caused by violence, whenever there is any doubt about the cause of death, and whenever there are any other circumstances which seem to render such an examination desirable. He is also required with the jury to examine all persons apparently acquainted with material facts which may throw light on the case.

"Then, under section 175, the Local Government and, subject to its control the Commissioner, are empowered to make rules prohibiting the station-house-officer from closing the inquest when the presence or sanction of a superior officer may be considered necessary. The most important rules contemplated are, that whenever there appears serious ground for suspicion the inquest shall be held by an inspector or officer of still higher grade, and that in other cases the body shall not be burnt or interred till such superior officer has seen and considered the proceedings. Lastly, by section 176, the Chief Presidency Magistrate, or some other Magistrate appointed by him, is required in case of a death in prison or police custody, and authorised in any other case, to supersede the action of the police and himself hold such investigation as may be necessary.

"It will thus be seen that the lowest officer by whom any inquest whatever can be held is a station-house-officer, and I am glad to say that the Government of Madras, recognizing the responsibility which the legislature has thought fit to cast upon an officer in charge of a station, has recently assigned him a special allowance, over and above the pay of his grade, which will afford a material guarantee for the faithful performance of his duties. Further, his proceedings will be forthwith reviewed by his divisional superior, and, whenever there is serious ground for suspicion of crime, his action will be stayed and superseded by an officer of superior rank or, if a Magistrate sees cause to intervene, by a regular magisterial investigation.

"So much as to the officer by whom future inquests will be conducted. I have no doubt that the Madras police can be safely entrusted with the duty, and no petitions against the Bill have been received; but I have reason to believe that the nature and effect of an inquest is misunderstood in some quarters, and I would ask leave to make a few short remarks on that point also.

"An inquest is not a judicial enquiry in the sense that a decision then arrived at has any conclusive effect whatever. Its object is simply to place on record the apparent cause of death, and secure that a sufficient medical examination is held before it is too late. The verdict is merely a contemporaneous record of things seen and *primâ facie* conclusions, and would not in itself, at all events not in a criminal case, be even *primâ facie* evidence either of the existence of those things or the correctness of those conclusions. Nor does the enquiry extend beyond the apparent cause of death. An instance which will be familiar to every one in Madras is the terrible fire which occurred in the People's Park on the last night of 1886. The Coroner's inquisition was very brief: he stayed his hand as soon as it was made clear that the deceased had met their death from burning. When subsequently the Government desired to have the origin of the fire investigated, they made use of the Coroner's agency, it is true, because there was no other agency available, but they had to award him special remuneration for presiding at the enquiry as it was outside his proper duties. Under the present Bill such an investigation would be held by a Presidency Magistrate.

"I think that with the safeguards I have indicated and under the eye of the very efficient Madras Press the duty of drawing up a record of visible injuries, of the medical opinion and the apparent cause of death may safely be entrusted to the Madras police. I now move that this Bill be taken into consideration."

The Hon'ble THE MAHÁRÁJÁ OF VIZIANAGRAM said:—"Before this Bill will receive Your Excellency's final sanction I beg to submit that while I fully agree with every cogent reason lucidly set forth in one of the leading columns of the *Madras Mail*, a most reasonable and reliable journal in that presidency, I saw no objection to subscribing my name to the Report of the Select Committee now under Your Excellency's consideration for two reasons:—the first is that the Bill only gives the requisite power to the Madras Government, but does not directly abolish the office of Coroner; and my second reason is that I have

every faith that the Government of Lord Connemara will not put this or any other Act into execution unless they see very strong reasons for their doing so."

The Motion was put and agreed to.

The Hon'ble MR. HUTCHINS also moved that the Bill, as amended, be passed.

The Motion was put and agreed to.

The Council adjourned to Friday, the 8th March, 1889.

S. HARVEY JAMES,
Secretary to the Government of India,
Legislative Department.

FORT WILLIAM;
The 6th March, 1889.

SUPPLEMENT TO

The Gazette of India.

No. 10.} CALCUTTA, SATURDAY, MARCH 9, 1889.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the state of the Season and prospects of the Crops.

Madras.—*For week ending 2nd March, 1889.*—Rainfall slight in Tinnevelly, Chingleput, Madura, Coimbatore, Nilgiris, Salem, and Malabar; none elsewhere. More rain wanted in Ganjam, Vizagapatam, Cuddapah, Trichinopoly, Tinnevelly, Coimbatore and Salem. Standing crops generally good, but withering in parts of Cuddapah, Trichinopoly and Coimbatore; affected by disease in parts of Bellary. Pasture deficient in Coimbatore, Ganjam and Salem. Prices rising in ten districts, falling in two and stationary in others. General prospects favourable, except in Ganjam and Coimbatore. Labourers employed last day of week on Rushikulya works 5,591, on Gopalpur Canal 8,949.

Bombay.—*For week ending 6th March, 1889.*—Rain in parts of Upper Sind Frontier. Late crops in three talukas of Surat and one of Kanara unsatisfactory; exotic cotton in parts of Dharwar blighted. Opium in Baroda good. Harvesting progressing generally. Probable outturn of late crops in Satara from eight to twelve annas. Fodder scarce in Khandesh and Nasik and in parts of Poona and Kathiawar. Prices rising in two talukas of Nasik.

Bengal.—*For week ending 5th March, 1889.*—More rain is reported to have fallen in Behar, in Central and Western Bengal, and in Chota Nagpore. Prospects of the *rabi* harvest are generally fair, although in Behar some damage has been done by rain and hail. The damage to the poppy crop is considerable in the Gya, Sarun, and Monghyr districts. Ploughing and early sowings are proceeding satisfactorily. Spring rice is doing well. The latest report regarding the affected tract in the Patna division shows that the state of affairs in Chumparun and Mozufferpore is stationary, and that in Durbhunga distress in a few spots has become more intense.

North-Western Provinces and Oudh.—*For week ending 6th March, 1889.*—Weather generally clear and seasonable. *Rabi* crops ripening. Prospects fair. Poppy mostly in flower and promises well. Markets well stocked. Prices falling. Condition of cattle good. Fodder somewhat scanty.

Punjab.—*For week ending 6th March, 1889.*—Slight rain in Ferozepore, Rawalpindi, and Shahpur districts. Prices unsettled in Delhi, falling in Hissar, Ferozepur, Rawalpindi, and Shahpur, stationary elsewhere. Ploughing for *kharif* commenced. Crops are flourishing throughout the Province. Crops are reported to be greatly damaged in some villages of Lahore district by hail and floods and also in some places in Shahpur by floods. Stock cattle are healthy. Fodder sufficient except in Hissar. Poppy weeding in progress in Jullundur.

Central Provinces.—*For week ending 6th March, 1889.*—Slight rain in the northern districts. Winter crops being harvested. Outturn poor in northern and eastern districts. Good elsewhere. Cattle generally in fair condition. Prices rising in Saugor and steady in other districts.

Burma.—*For week ending 2nd March, 1889.*—Slight rain fell in Bhamo, none elsewhere. Crop prospects good. The price of paddy shows little fluctuation.

Assam.—*For week ending 6th March, 1889.*—Weather seasonable. Slight rain in Lakhimpur and Naga Hills. Sowing of early rice progressing. Pressing of sugarcane and gathering of mustard still continues. Rain wanted for tea.

Mysore and Coorg.—*For week ending 6th March, 1889.*—No rain in Mysore. Condition of crops good, though wet crops in parts of the Tumkur and Kolar districts are reported to have been slightly damaged by insects and want of rain, respectively. Sowing operations still continue, and outturn of crops harvested is favourable. Pasturage and water-supply diminishing in parts of the Mysore and Kolar districts. Prices slightly fallen in the Bangalore district.

Water-supply very scanty especially in South Coorg. No standing crops.

Berar and Hyderabad.—*For week ending 6th March, 1889.*—Harvesting of *rabi* continues. Prospects continue favourable. Cattle healthy. Fodder and water insufficient in some districts. Prices remain steady or show a slight fall.

No rain during the week in Hyderabad. Weeding of hot-weather crops continues. *Rabi* being harvested. Prices stationary.

Central India.—*For week ending 6th March, 1889.*—No change of importance reported this week in condition of crops and weather.

Rajputana.—*For week ending 6th March, 1889.*—Slight rain in Bickaneer. Agricultural operations good. Standing crops satisfactory, except in Kherwara and Kishengurh. Agricultural stock good. Pasturage or fodder sufficient, except in Kherwara, Meywar, Marwar, and parts of Jeypore and Sirohi. Prices rising in Meywar.

Nepal.—*For week ending 28th February, 1889.*—Slight rain during the week with hailstorm. Weather fair. Crops good.

E. C. BUCK,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

No. XLV OF 1888-89.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	Railways.	Total mean length open.	Receipts for week ending 11th February, 1888. Total.	Receipts for week ending 11th February, 1888. Per mile open.	Total mean length open.	Receipts for week ending 9th February, 1889. Total.	Receipts for week ending 9th February, 1889. Per mile open.	Total Receipts from 1st April, 1887, to 11th Feb., 1888. Total.	Total Receipts from 1st April, 1887, to 11th Feb., 1888. Per mile open per week.	Total Receipts from 1st April, 1888, to 9th Feb., 1889. Total.	Total Receipts from 1st April, 1888, to 9th Feb., 1889. Per mile open per week.	Total Increase in 1888-89.	Total Decrease in 1888-89.
	State Lines worked by Companies.		R	R		R	R	R	R	R	R	R	R
23rd Feb. 1889	East Indian	1,514	10,56,363	698	1,514	9,33,640	617	3,94,81,698	580	3,76,37,165	553	...	18,44,533
23rd ditto	Rajputana-Malwa (a)	1,664	3,73,817	225	1,664	3,82,000	230	1,41,90,348	188	1,58,68,833	212	16,78,485	...
23rd ditto	Sindia	75	8,023	107	75	11,024	147	3,84,053	114	3,13,675	93	...	70,378
23rd ditto	Patna-Gya	57	11,466	200	57	8,010	140	4,40,903	171	4,13,700	161	...	27,203
16th ditto	Bengal-Nagpur (b)	186	43,960	236	293	67,465	230	12,10,016	144	14,40,221	159	2,30,205	...
23rd ditto	Dildarnagar-Ghazipur	12	701	58	12	687	57	41,248	76	39,375	73	...	1,873
16th ditto	Mysore	140	9,666	69	140	9,989	71	4,12,585	70	5,09,489	81	66,904	...
16th ditto	Southern Mahratta(c)	850	57,754	68	854	71,787	84	27,58,964	78	33,60,745	87	6,01,781	...
9th ditto	Indian Midland	136	18,152	133	374	(d)45,330	121	1,62,407	80	(d)7,40,204	99	5,77,797	...
9th ditto	Cuddapah-Nellore	83	4,911	59	83	5,032	61	(e) 71,250	40	2,11,317	57	1,40,067	...
9th ditto	Bareilly-Pilibhit	36	1,929	54	36	2,411	67	75,711	48	78,176	49	2,465	...
16th ditto	Lucknow-Sitapur-Sihramau	105	5,078	48	105	5,183	49	1,82,019	39	2,22,603	47	40,584	...
	TOTAL	4,858	15,91,820	328	5,207	15,42,558	296	5,94,41,202	282	6,08,35,503	275	13,94,301	...
	State Lines worked by Government.												
16th Feb., 1889	North-Western (f)	2,470	4,37,057	177	2,390	4,31,349	180	1,80,23,856	176	2,20,02,196	205	39,78,340	...
16th ditto	Oudh & Rohilkhand(g)	693	1,53,837	222	692	1,27,943	185	58,18,728	188	58,21,771	187	3,043	...
16th ditto	Wardha Coal	45	21,342	474	45	17,481	388	6,42,294	315	7,34,138	363	91,844	...
16th ditto	Bengal Central	125	12,580	101	125	12,560	100	5,79,140	103	6,11,578	109	32,438	...
16th ditto	Eastern Bengal Railways (h)	645	1,81,556	281	673	1,62,160	241	84,02,636	289	92,94,476	307	8,91,840	...
23rd ditto	Nalhati	27	2,140	79	27	2,257	83	79,128	66	86,280	72	7,152	...
23rd ditto	Tirhoot	259	44,959	174	273	35,718	131	15,30,292	138	14,07,074	121	...	1,23,218
16th ditto	Burma	333	1,13,813	342	441	89,618	203	27,07,159	181	26,81,075	149	...	26,084
16th ditto	Jorhat	28	677	24	31	987	32	44,039	36	53,214	41	9,175	...
16th ditto	Cherra-Companyganj	7	131	17	7	107	14	9,851	29	7,803	23	...	2,048
	TOTAL	4,632	9,68,092	209	4,704	8,80,180	187	3,78,37,123	190	4,26,99,605	204	48,62,482	...
	Lines worked by Guaranteed Companies.												
16th Feb., 1889	Madras	840	1,56,383	186	840	1,64,236	196	70,83,150	186	72,71,521	192	1,88,371	...
9th ditto	South Indian	654	92,503	141	654	1,05,185	161	44,20,726	149	47,29,651	161	3,08,925	...
16th ditto	Great Indian Peninsula	1,504	8,27,067	550	1,447	8,93,085	617	3,36,56,777	495	3,55,34,047	529	18,77,270	...
16th ditto	Bombay, Baroda and Central India	461	2,38,693	518	461	2,64,000	573	1,03,01,128	493	1,08,64,916	524	5,63,788	...
	TOTAL	3,459	13,14,646	380	3,402	14,26,506	419	5,54,61,781	354	5,84,00,135	380	29,38,354	...
	GRAND TOTAL (GUARANTEED AND STATE)	12,949	38,74,558	299	13,313	38,49,244	289	15,27,40,106	268	16,19,35,243	276	91,95,137	...
	GROSS ESTIMATED EXPENSES	...	...	...	...	...	...	7,92,92,943	139	8,45,45,127	144	...	...
	NET RECEIPTS	...	...	...	...	...	...	7,34,47,163	129	7,73,90,116	132	39,42,953	...
	Assisted Companies.												
16th Feb., 1889	Bengal and North-Western	376	50,921	135	376	39,650	105	17,38,747	102	19,08,045	113	1,69,298	...
23rd ditto	Tarakeshwar	22	8,787	395	22	5,314	239	2,27,842	228	2,33,163	233	5,321	...
9th ditto	Rohilkhand-Kumaun	67	3,671	55	67	4,064	61	2,77,031	94	2,94,751	100	17,720	...
9th ditto	Dibru-Sadiya	78	6,756	87	78	7,930	102	3,54,685	100	3,77,932	108	23,247	...
	TOTAL	543	70,135	129	543	56,958	105	25,98,305	106	28,13,891	115	2,15,586	...
	Native States.												
16th Feb., 1889	The Nizam's Guaranteed Company	277	33,384	108	310	38,527	124	13,81,024	141	15,24,861	114	1,43,837	...
23rd ditto	The Gaekwar's	59	2,536	43	59	3,550	60	1,35,997	51	1,19,345	45	...	16,652
23rd ditto	The Gaekwar's Mehsana-Vadnagar	21	975	46	27	950	35	32,493	34	39,394	40	6,901	...
16th ditto	Bhavnagar-Gondal-Junagarh-Porbandar	193	26,055	135	260	32,940	127	8,64,170	99	9,31,140	102	66,970	...
16th ditto	Morvi	68	2,550	38	68	3,079	45	1,19,638	39	1,42,356	47	22,718	...
23rd ditto	Jodhpore	124	7,401	60	124	7,400	60	2,99,653	53	3,00,798	54	1,145	...
	TOTAL	742	72,901	98	848	86,456	102	28,32,975	92	30,57,894	87	2,24,919	...

(a) Includes the Cawnpore-Achnera State Railway.
(b) Includes the Katni-Umaria State Railway.
(c) Includes the Bellary-Kistna State Railway.
(d) Includes Bhopal-Itarsi State Railway from 1st January, 1889.
(e) Total receipts from 15th September, 1887, to 11th February, 1888.
(f) Includes the Amritsar-Pathankot and Rajpura-Patiala State Railways.
(g) State from 1st January, 1889.
(h) Includes the Northern Bengal, Dacca, Kaunia-Dharlla and Assam-Behar State Railways.

M. C. BRACKENBURY, *Major, R.E.,*
Offg. Deputy Secretary.

CALCUTTA,
The 7th March, 1889.

Printed and published for the GOVERNMENT OF INDIA, *at the Office of the* SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA, *No. 8, Hastings Street, Calcutta.*

The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 11.} CALCUTTA, SATURDAY, MARCH 16, 1889.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT No. 11.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

Fort William, the 13th March, 1889.

No. 5.—The Governor-General in Council has been pleased to accept the resignation by Mr. H. G. Wedderburn of the Office of Reporter for the Indian Law Reports in the High Court, Madras.

No. 6.—Mr. Kenworthy Brown, Barrister-at-Law, has been appointed, provisionally, as Reporter for the Indian Law Reports, in the High Court, Madras

S. HARVEY JAMES,
Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Calcutta, the 12th March, 1889.

No. 506.—The Governor-General in Council has been pleased to confirm the admission of Pandit Jwala Prashad, a Probationer in the North-Western Provinces and Oudh, to employment in the Civil Service of the Bengal Presidency, in accordance with the rules issued under section 6 of the Statute 33 Vict., Cap. 3.

The 14th March, 1889.

No. 515.—In supersession of Home Department Notification (Judicial), No. 68, dated the 10th October, 1887, the following revised definition of the boundaries of the Mandalay Cantonment, approved by the Governor-General in Council, is published for general information:—

Pillar.	Description of pillar.	Bearing.	Distance in feet.
A	is at the south-east corner of Mandalay City Moat, at the corner of the chain railing running along outer edge of moat.		
	Bearing and distance to "B" .	272°55′	7,440
B	is at the south-west corner of the City Moat, at the corner of the chain railing.		
	Bearing and distance to "C" .	2°25′	7,454
C	is at the north-west corner of the City Moat, at the corner of the chain railing.		
	Bearing and distance to "D" .	92°55′	1,908

Pillar.	Description of pillar.	Bearing	Distance in feet.
D	is near the chain railing north of the north moat and opposite to where 7th Street running north and south joins the north moat road.		
	Bearing and distance to "E" .	2°55′	6,769
E	is in the centre of a small open space where 7th Street meets the Shwetachaung.		
	Bearing and distance to "F" .	89°45′	5,165
F	is north of Mandalay Hill and on the west side of the Lamaing Road before it crosses a channel running east and west.		
	Bearing and distance to "G" .	3°25′	623
G	is on the west side of the Lamaing Road and at the end of the Nanda Lake Bund running east and west.		
	Bearing and distance to "H" .	91°50′	5,475
H	is in the Nanda Lake, 91 feet north east of the corner where the Nanda Bund changes direction to south.		
	Bearing and distance to "I" .	180°30′	13,725
I	is in a paddy field 830 yards south of the Yankintoun Road and in the line of prolongation of the Nanda Lake Bund.		
	Bearing and distance to "J" .	273°30′	5,740
J	is near the chain railing along the East Moat Road and 211 yards south of where the South Supply Channel enters the moat.		
	Bearing and distance to "A" .	182°55′	1,515
	Bearings are with reference to true north variation of the Compass 2°25′ east.		

No. 518.—The services of Mr. A. U. Fanshawe, B.C.S., are replaced at the disposal of the Department of Finance and Commerce, with effect from the afternoon of the 9th instant.

A. P. MACDONNELL,

Secretary to the Government of India.

ESTABLISHMENTS.

The 12th March, 1889.

No. 165.—Mr. A. P. MacDonnell, C.S.I., B.C.S., Secretary to the Government of India in the Home Department, has obtained privilege leave for twenty days, with effect from the 18th instant, or any subsequent date on which he may avail himself of the same.

No. 166.—Mr. J. P. Hewett, B.C.S., Under-Secretary to the Government of India in the Home Department, is appointed to officiate as Secretary during the absence of Mr. MacDonnell.

R. W. CARLYLE,

Offg. Under-Secretary to the Government of India.

The 14th March, 1889.

No. 169.—His Excellency the Viceroy and Governor-General has been pleased to make the following appointment on His Excellency's Personal Staff :—

Colonel J. C. Ardagh, C.B., to be Private Secretary.

JUDICIAL.

The 12th March, 1889.

No. 303.—Mr. W. E. Ward, C.S.I., C.S., resumed charge of the Office of Judicial Commissioner, Burma, on the forenoon of the 4th instant.

No. 305.—The services of Mr. W. F. Meres, C. S., Officiating Judicial Commissioner, Burma, are replaced at the disposal of the Government of Bengal.

POLICE.

The 13th March, 1889.

No. 135.—The services of the officers named below are placed at the disposal of the Chief Commissioner of Burma for employment as Seconds-in-Command or Assistant Commandants in the Military Police in Upper Burma :—

Lieutenant C. E. Belli-Bivar,—Bombay Staff Corps.

Lieutenant N. A. H. Budd,—Bombay Staff Corps.

Lieutenant P. T. Bell,—Bombay Staff Corps.

Lieutenant D. S. Lewis,—7th Madras Native Infantry.

Lieutenant H. D. M'Intyre,—8th Madras Native Infantry.

Lieutenant W. A. F. Burn,—9th Madras Native Infantry.

Lieutenant G. G. M. Hudson,—12th Madras Native Infantry.

Lieutenant G. Rippon,—29th Madras Native Infantry.

Lieutenant W. G. H. Stirling, 2nd Madras Lancers.

The 14th March, 1889.

No. 141.—The services of the following officers of the Upper Burma Military Police were replaced at the disposal of the Military Department, with effect from the dates specified against their names :—

Captain H. F. Farrant, Madras Staff Corps,—8th May, 1887.

Captain P. G. Huggins, Madras Staff Corps,—2nd January, 1888.

Lieutenant H. B. Borrodaile, Bengal Staff Corps,—10th January, 1889.

Lieutenant W. Giles, Bengal Staff Corps,—15th January, 1889.

Lieutenant W. H. Dobbie, Madras Staff Corps,—17th March, 1887.

Captain J. M. A. Retallick, Bengal Staff Corps,—15th January, 1888.

Lieutenant O. C. Armstrong, Bengal Staff Corps,—20th July, 1888.

Lieutenant H. Trevor, Bengal Staff Corps,—11th August, 1888.

No. 145.—The services of Captain E. H. Molesworth, 13th Native Infantry, Commandant of the Military Police Battalion, Lakhimpur, Assam, are replaced at the disposal of the Military Department, with effect from 19th November, 1888.

JAILS.

The 14th March, 1889.

No. 173.—In exercise of the power conferred by section 22 of the Reformatory Schools Act, V of 1876, the Governor-General in Council is pleased to make the following rule for regulating the periods for which Courts and Magistrates in the territories administered by the Lieutenant-Governor of the North-Western Provinces and Chief Commissioner of Oudh may send youthful offenders to Reformatory Schools in the said territories:—

No boy shall be sent to a Reformatory School, if under ten years of age, for a less period than seven years; if over ten years of age, for a less period than five years, unless he shall sooner attain the age of eighteen years.

A. P. MACDONNELL,
Secretary to the Government of India.

GOVERNMENT OF MADRAS.
JUDICIAL DEPARTMENT.

NOTIFICATIONS.

Madras, the 19th February, 1889.

No. 82.—In exercise of the powers conferred by Section 3 of the Scheduled Districts Act, 1874, the Governor of Fort St. George in Council is pleased, with the previous sanction of the Governor-General in Council, to declare that the Act is in force in all the scheduled districts of Madras in which it has not already been declared in force.

No. 83.—In exercise of the power conferred by Section 5 of the Scheduled Districts Act, 1874, the Governor of Fort St. George in Council is pleased, with the previous sanction of the Governor General in Council, to extend Sections 223 to 229 of the Code of Civil Procedure, as amended by Act VII of 1888, to all the scheduled districts of Madras.

FREDERICK PRICE,
Chief Secy. to the Govt. of Madras.

GOVERNMENT OF NORTH-WESTERN PROVINCES AND OUDH.
JUDICIAL (CIVIL) DEPARTMENT.

NOTIFICATION.

Allahabad, the 19th February, 1889.

No. 108-*VII*.—281.—In exercise of the power conferred by Section 5 of the Scheduled Districts Act, 1874, the Lieutenant-Governor of the North-Western Provinces and Chief Commissioner of Oudh is pleased, with the previous sanction of the Governor-General in Council, to extend Seetions 223 to 228 of the Code of Civil Procedure to the Province of Kumaun and Garhwal and the Tarai Parganas.

By Order,
L. M. THORNTON,
Under-Secy. to Govt., N.-W. P. & Oudh.

GOVERNMENT OF BENGAL.
JUDICIAL DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 12th March, 1889.

In exercise of the power conferred by Section 5 of the Scheduled Districts Act, XIV of 1874, His Honour the Lieutenant-Governor of Bengal is pleased, with the previous sanction of the Governor-General in Council, to extend Sections 223 to 228 of the Code of Civil Procedure, Act XIV of 1882, to the Kolhan in the Singbhum district of the Chota Nagpore Division.

The 14th March, 1889.

In exercise of the power conferred by Section 5 of the Scheduled Districts Act, 1874 the Lieutenant-Governor of Bengal is pleased, with the previous sanction of the Governor-General in Council, to extend Bengal Regulation III of 1818 (*for the confinement of State Prisoners*), Act XXXIV of 1850 (*for the better custody of State Prisoners*), and Act III of 1858 (*to amend the law relating to the arrest and detention of State Prisoners*) to the Darjeeling district and the Mahal of Angul.

In exercise of the power conferred by Section 5 of the Scheduled Districts Act 1874 the Lieutenant-Governor of Bengal is pleased, with the previous sanction of the Governor-General in Council, to extend Bengal Regulation III of 1818 (*for the confinement of State Prisoners*) to the Kolhan in the district of Singbhum in the Chota Nagpore Division.

By Order,
J. WARE EDGAR,
Chief Secretary to the Government of Bengal.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATIONS.—SURVEYS.

Calcutta, the 15th March, 1889.

No. 110-*S*.—Colonel H. R. Thuillier, R.E., Surveyor General of India, is granted three months' privilege leave, with effect from the 11th April, 1889, or from such other date as he may avail himself of it.

During Colonel Thuillier's absence, Colonel J. Sconce, Deputy Surveyor General in charge of Revenue Surveys, will act as Surveyor General, and Major C. Strahan will act as Deputy Surveyor General, *vice* Colonel Sconce.

FORESTS.

The 15th March, 1889.

No. 250-*F*.—The undermentioned officers, who have been appointed by Her Majesty's Secretary of State to the Forest Department of India, are appointed to be Assistant Conservators of the 3rd grade, with effect from the dates specified opposite their names, and are posted to the Provinces noted below:—

Mr. B. B Osmaston,—North-Western Provinces and Oudh,—29th December, 1888.

Mr. H. H. Haines,—Bengal,—1st January, 1889.

Mr. A. V. Monro,—Punjab,—30th December, 1888.

Mr. A. W. Blunt,—Central Provinces,—30th December, 1888.

Mr. H. Carter
Mr. F. J. Branthwaite
Mr. E. A. O'Bryen
Mr. W. F. L. Tottenham
Mr. H. N Thompson
} Burma,—2nd January, 1889.

No. 259-*F.*—Mr. F. S. Barker, Officiating Deputy Conservator of Forests, 4th grade, Assam, is transferred temporarily to the Central Provinces.

No. 262-*F.*—Consequent on the departure on furlough of Colonel W. J. Seaton, M. S. C., Conservator of Forests, 1st grade, Tenasserim Circle, Burma, the following temporary promotions are made, with effect from the 14th February, 1889, and until further orders:—

Lieutenant-Colonel F. Bailey, R.E., Conservator, 2nd grade, School Circle, North-Western Provinces and Oudh, and Director of the Forest School—to officiate in the 1st grade of Conservators.

Mr. E. P. Popert, Conservator, 3rd grade, Pegu Circle, Burma—to officiate in the 2nd grade of Conservators.

Mr. J. W. Oliver, Deputy Conservator, 2nd grade, Burma—to officiate in the 3rd grade of Conservators and to have charge of the Tenasserim Forest Circle.

PATENTS.

The 13th March, 1889.

No. 413 *P.*—Specifications of the under-mentioned inventions have been filed, under the provisions of Act V of 1888, in the Office of the Secretary to the Government of India in the Revenue and Agricultural Department. Copies have been sent to the Governments of Fort St. George and Bombay, and the Chief Commissioner of Burma. A copy of every specification is open to public inspection at all reasonable hours at the Office of the Secretary to the Government of India in the Revenue and Agricultural Department at the Presidency, upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying:—

No. 25 of 1888.—Charles Ewing, Civil Engineer, of 56, Barrackpore, in the province of Bengal, for an improvement in the construction of the Drunken Eccentric, referred to in the specification of his invention for pulling punkhas (Register No. 208 of 1887).

No. 29 of 1888.—Dr. Francois Borel, Engineer and Electrician of Cortaillod, in Switzerland, and Emile Piccaud, Director of the Société Suisse d'électricité at Lausanne in Switzerland, for an electric apparatus for use either as an electro-motor or as an electric current meter.

No. 84 of 1888.—John Randles Greaves, of Broach, in the Presidency of Bombay, Merchant, for improvements in Platts' single action and double action Macarthy Cotton gin.

No. 90 of 1888.—Samuel Cleland Davidson, of Sirocco Works, Belfast, Ireland, Merchant, for improvements in apparatus for employing heated air in drying or baking vegetable or other substances.

No. 144 of 1888.—The Reverend Father Philip, Roman Catholic Chaplain of Multan, for improvements in punkhas or suspended fans for use in public buildings.

No. 151 of 1888.—John Brown Evans, of Mabus, Cape of Good Hope, South Africa, but temporarily of London, England, Farmer, for improvements in apparatus for regulating the tension of fencing wires and for testing the same.

No. 152 of 1888.—Ernest Hulburd, of Rouen, in the republic of France, Merchant, for improvements in and relating to metallic packing.

No. 53 of 1889.—Frank William Allchin, of Weston Street, Northampton, in the County of Northampton, England, Engineer, for improvements in or relating to round-abouts or merry-go-rounds.

E. C. BUCK,
Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 11th March, 1889.

No. 408-*G.*—The following promotion is made in the 1st Regiment, Central India Horse, with effect from the 18th September, 1888:—

Daffadar Dewa Singh, to be Jemadar, *vice* Nawaz Khan, invalided.

The 12th March, 1889.

No. 417-*G.*—The Governor-General in Council is pleased to recognise the appointment of Mr. W. H. Klein as in temporary charge of the Consulate for the Netherlands at Rangoon, during the absence of Mr. E. W. W. Dinckgreve.

The 13th March, 1889.

No. 430-*G.*—With the sanction of Her Majesty's Government, the Governor-General in Council is pleased to recognise the appointment of Kadir Bey as Consul-General for Turkey at Bombay, *vice* Ismail Bey Effendi Hazratleri.

The 14th March, 1889.

No. 440-*G.*—Colonel A. W. Roberts, Political Agent of the 2nd class, is appointed to officiate as an Additional Political Agent of the 1st class, and as Political Agent in Kotah, with effect from the date of assuming charge, and during the absence on special leave of Colonel C. A. Baylay, or until further orders.

No. 446-*G.*—The services of Surgeon-Major S. H. Browne, M.D., lately employed on duty with the camp of the Governor-General's Agent in Central India, are replaced at the disposal of the Home Department, with effect from the 27th February, 1889.

The 15th March, 1889.

No. 457-*G.*—The services of Mr. H. F. J. T. Maguire, Officiating Political Agent of the 3rd class and Assistant Secretary to the Government of India in the Foreign Department, are replaced at the disposal of the Government of Bengal, with effect from the 14th March, 1889.

The date of Mr. Maguire's appointment was the 14th February, 1889, and not as stated in Foreign Department notification, No. 291-G., dated the 20th February, 1889.

No. 459-G.—Lieutenant W. H. Cornish, Political Agent of the 3rd class, substantive *pro tempore*, is, on return from privilege leave, posted as Assistant Secretary to the Government of India in the Foreign Department, with effect from the 14th March, 1889.

H. M. DURAND,
Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Calcutta, the 13th March, 1889.

No. 1313.—Mr. J. A. Robertson, Probationer in the Financial Department, officiated in class VI of the Enrolled List from the 18th to the 25th February, 1889, both days inclusive.

No. 1321.—Mr. E. W. Kellner, Deputy Comptroller General, is granted privilege leave for two months and twenty-four days from the 22nd April, 1889, and

Mr. C. R. C. Kiernander, Deputy Auditor General, is appointed to officiate as Deputy Comptroller General during the absence of Mr. E. W. Kellner, or until further orders.

The 15th March, 1889.

No. 1391.—Mr. S. Jacob, Officiating Accountant General, Bombay, is granted furlough for ten months under Section 50 of the Civil Leave Code, with effect from the 17th May, 1889.

Mr. A. F. Cox, Madras Civil Service, is appointed to officiate as Accountant General, Bombay, during Mr. Jacob's absence on leave, or until further orders.

STATISTICS AND COMMERCE.

COMMERCE AND TRADE.

MERCHANT SHIPPING.

The 14th March, 1889.

No. 1353.—In exercise of the powers conferred by section 20 of the Native Passenger Ships Act, X of 1887, and in supersession of the Notifications hereunder mentioned,—

Department of Revenue, Agriculture, and Commerce—

No. 392, dated 5th October, 1877,
No. 394, dated 5th October, 1877,
No. 396, dated 5th October, 1877,
No. 493, dated 12th December, 1877,
No. 447, dated 20th August, 1878;

the Governor-General in Council is pleased to appoint the following officers to whom masters of ships should notify, as required by that section, the date and supposed cause of death of every passenger dying on a voyage:

In the Madras Presidency:

Names of Ports.	Officers appointed.
Ganjam	The Conservator of the Port.
Calingapatam	Ditto ditto.
Cuddalore	Ditto ditto.
Porto Novo	Ditto ditto.
Tranquebar	Ditto ditto.
Tellicherry	Ditto ditto.
Cannanore	Ditto ditto.
Mangalore	Ditto ditto.
Gopalpur	The Port Officer.
Bimlipatam	Ditto.
Vizagapatam	Ditto.
Coconada	Ditto.
Masulipatam	Ditto.
Negapatam	Ditto.
Paumben	Ditto.
Tuticorin	Ditto.
Cochin	Ditto.
Calicut	The Port Officer.
Madras	The 1st Assistant Port Officer.
Nursapur	The Superintendent of Sea Customs.
Mutupetta	Ditto ditto.
Topethorai	The Assistant Superintendent of Sea Customs.
Adirampatnam	Ditto ditto.
Kilakarai	Ditto ditto.
Tondi	Ditto ditto.
Devipatam	Ditto ditto.
Koilnapatam	Ditto ditto.
Kulushekharpur	Ditto ditto.
Ponani	Ditto ditto.
Barwa	Ditto ditto.

In the Bombay Presidency:

Bombay	The Superintendent of the Preventive Service for the time being.
Karachi	The Port Officer for the time being.
Aden	The Port Officer for the time being.
Ports under the control of the Collector of Salt Revenue.	The Officers in charge of the Custom Houses.

In Bengal:

Calcutta	The Port Officer.
False Point and Pooree	Ditto.
Balasore and Chandbally.	Port Officer.
Chittagong	Ditto.

In Burma:

Rangoon	The Port Officer.
Moulmein	Ditto.
Akyab	Ditto.
Bassein	Ditto.
Mergui	The Senior Civil Officer.
Tavoy	Ditto ditto
Kyoukphyoo	Ditto ditto.
Sandoway	Ditto ditto.

No. 1354.—In exercise of the powers conferred by section 53 of the Native Passenger Ships Act, X of 1887, and in supersession of the Notifications hereunder mentioned, namely,—

Department of Revenue, Agriculture, and Commerce—

No. 298, dated 8th August, 1877,
No. 502, dated 20th September, 1878,
No. 546, dated 8th November, 1878;

Department of Finance and Commerce—

No. 2032, dated 20th December, 1879;

Home Department—

No. 112, dated 27th April, 1882,
No. 220, dated 19th July 1882;

Department of Finance and Commerce—

No. 1822, dated 23rd June, 1882,
No. 142, dated 6th April, 1883,
No. 3290, dated 19th September, 1883,
No. 584, dated 5th February, 1886;

the Governor-General in Council is pleased to make the following rules:

[Note.—*The following rules do not modify or affect the rules relating to the pilgrim traffic between India and the Red Sea Ports contained in the Notification of the Department of Finance and Commerce, No. 986, dated the 15th February, 1884, or any other subsequent Notifications or rules concerning the said traffic issued in modification of the said Notification.*]

A.—Food, fuel, and water.

I.—(1) In the case of every ship to which the said Act applies, the scale on which food, fuel, and water are to be supplied to the passengers per head per diem shall, subject as regards food to the provisions of section 17 of the Act, be as follows:—

	For passengers bound for ports *within* 48 hours' sail.	For passengers bound for ports *over* 48 hours' sail.
(*a*) *Food of fair quality—*		
Rice	1 lb.	1 lb.
Flour or ship's biscuit	...	4 oz.
Pulse	4 oz.	4 oz.
Ghee or oil	½ oz.	1 oz.
Onions	2 oz.	2 oz.
Pumpkins, yams, or other vegetables	...	2 oz.
Tamarind	...	1 oz.
Condiments (chillies, garlic, coriander seed, and turmeric)	½ oz.	½ oz.
Salt	½ oz.	½ oz.
(*b*) *Fuel—*		
Firewood	2 lbs.	2 lbs.
(*c*) *Water—*		
Fresh water to be stored in iron tanks or sweet casks	1 imperial gall.	1 imperial gall.

[NOTE.—In the case of ships sailing from ports in the Presidency of Madras, the scale of tamarind, condiments, and salt shall be double that specified above, and one ounce of tamarinds shall be supplied in the case of passengers bound for ports within 40 hours' sail.]

(2) In the case of steam-ships carrying an apparatus for distilling fresh from salt water, a supply equal to five-sevenths of a gallon per head per diem shall suffice.

(3) In Calcutta, Bombay, and Rangoon such water shall be obtained from the municipal pipes, and in Chittagong from the port water-works.

B.—Medical stores and other appliances and fittings for maintaining health, cleanliness, and decency.

II.—(1) Every such ship shall have on board,—

(*a*) if she carry a surgeon, a supply of medicines and surgical appliances as set forth in Schedule A, hereunto annexed;

(*b*) if she do not carry a surgeon, a supply of medicines and appliances as set forth in Schedule B, hereunto annexed, together with written or printed instructions for their use in a language which the commander or some other officer of the ship can read; provided that if the ship is about to commence a "short voyage" only as defined by section 5 of the Act, the ship need only have on board the medicines and surgical appliances mentioned in Schedule C hereunto annexed.

(2) The medicines and surgical appliances above specified shall be supplied for the use of the passengers whenever circumstances so require; and if the medical officer, or, where there is none, the master of the ship, omits, when circumstances so require, to supply the same, he shall be punished with fine which may extend to two hundred rupees.

III.—(1) Every such ship carrying more than one hundred passengers as defined in the Act shall have the following hospital accommodation, or the following materials for the construction of hospital accommodation for the passengers:

A.—In the case of ships making long voyages.

(*a*) There shall be a permanent hospital set apart on the upper deck and fitted up either in the poop or deck-house. This hospital shall contain not more than six bunks, and shall have a superficial deck area of at least 144 feet, and not less than 864 cubic feet of air space. It shall be lighted and ventilated to the satisfaction of the surveying officers, and shall be provided with a raised floor or platform at least four inches off the deck. Every permanent hospital must be made as secure as any other deck-house, and the roof must be well caulked and covered with painted canvas. In all such permanent hospitals, iron fittings are preferable to wood. No case of small-pox, cholera, yellow fever, or plague shall on any account be treated in the permanent hospital.

(*b*) To provide for the treatment of such cases of sickness as it may be considered desirable to separate (such as small-pox, cholera, yellow fever, or plague), and for any general outbreak of sickness when the permanent hospital accommodation becomes insufficient, each ship shall carry the materials for the construction of a temporary hospital upon its upper deck. The part of the upper deck upon which such hospital shall be erected shall be pointed out and measured off by the surveying officers. The framework of the hospital may be either of iron (in pieces that can be easily fitted together) or of wooden spars or bamboos. The roof must be tented, and both that and the side walls must be made of stout canvas and be perfectly water-tight, due provision being at the same time made for ventilation. The superficial area of the floor shall be not less than 144 feet, and such floor shall be raised at least four inches from the deck. Sheet iron is preferable as the material of the floor.

B.—In the case of ships making short voyages.

(*c*) Each ship shall carry the materials for the erection of a temporary hospital, as described in clause (*b*) above, for the treatment of cases of the kind referred to in the said clause, provided that the superficial area reserved for such hospital need not be more than 72 feet. This space must always be deducted from the area measured for passengers on board of such ships.

(2) The permanent hospital, in the case of ships provided with the same, shall be available at all times for the use of sick passengers (other than those suffering from small-pox, cholera, yellow fever, or plague), and the temporary hospital shall always be erected at once and made available for the use of sick passengers whenever the circumstances as described above so require.

(3) If the master of any ship omits either to keep any hospital available for the use of sick passengers or to erect a temporary hospital as required by this rule, he shall be punished with fine which may extend to two hundred rupees, and with a further fine of twenty rupees for every day after the first during which the omission continues.

IV.—(1) Every such ship shall be fitted with not less than two privies sufficiently screened from public view and readily accessible and available at all times for the use of the passengers, and with one more such privy for every 100 passengers, or part of that number, carried in excess of 100; but no privies shall be allowed in the between decks.

(2) A proportion of such privies, in any case not less than one, if there be any females among the passengers, shall be set apart for the exclusive use of females, such proportion corresponding, as nearly as may be, to the proportion of female to male passengers.

V.—Every such ship shall be provided with and have available for the use of the passengers not less than two places for washing sufficiently screened from public view, whereof a full proportion, as described in Rule IV, shall be set apart exclusively for females. A sufficient number of hand-pumps shall also be provided for supplying seawater for purposes of ablution.

VI.—On every such ship cattle shall be kept securely penned in, so as not to inconvenience the passengers.

VII.—(1) Every such ship shall be provided with not less than two cabooses or cooking ranges, on deck, properly housed and covered, to which passengers shall have ready access at certain times in each day. The ranges shall be made of substantial plate-iron lined inside with bricks, and raised at least four inches from the deck, with an outlet or chimney at the top for the escape of smoke. Each range shall contain at least five cooking places, and an additional range shall be provided for every two hundred passengers carried in excess of one hundred. Cooking on board in the passengers' own stoves is prohibited, and any passenger so cooking or attempting to cook shall be punished with fine which may extend to one hundred rupees.

(2) The crew of the ship shall not be allowed to use the cooking ranges set apart for passengers during the period passengers are on board, but shall be provided with a separate cooking range.

(3) In the case of ships engaged in the coasting trade and carrying passengers on short voyages from port to port, who do not ordinarily cook food on board, the number of cooking ranges may be reduced to such number, not being less than two, as may seem adequate to the requirements of the passengers.

VIII.—The master of any ship omitting to keep any privy, washing place, or cooking-range available for the use of the passengers, or any cattle securely penned in, or allowing the crew of the ship to use any cooking-range set apart for passengers in breach of the foregoing rules, shall be punished with fine which may extend to two hundred rupees, and when the breach is a continuing one with a further fine of twenty rupees for every day after the first during which the breach continues.

C.—Boats, anchors, and cables.

IX.—Every such ship shall be provided with boats according to the scale laid down in the annexed Schedule, all such boats being fully fitted with all usual appliances.

Schedules of boat accommodation.

Registered tonnage of ship.	Number of boats not less than	Sailing Vessels.		Steam Vessels.	
		Minimum cubic contents of life-boats.	Minimum cubic contents of all the boats of the ship.	Minimum cubic contents of life-boats.	Minimum cubic contents of all the boats of the ship.
		Feet.	Feet.	Feet.	Feet.
Less than 200 tons	2	90	236·4	138	368·4
200 tons and less than 400 tons . .	3	120	427·2	181·2	657
400 " " 600 " . .	4	150	723	198	877·2
600 " " 800 " . .	5	198	1,038	198	1,038
800 " " 1,000 " . .	5	240	1,227	240	1,227
1,000 " " 1,250 " . .	6	540	1,527	540	1,527
1,250 " " 1,500 " . .	6	540	1,800	540	1,800
1,500 " upwards . .	7	556·8	2,160	556·8	2,160

In ships of 200 tons and upwards, no boat of less than 90 feet of cubical contents is to be counted in the number.
In ships of 600 tons and upwards, two of the boats should be life-boats.
No greater number of boats need be taken than are sufficient to carry all the crew and passengers on board.
The cubic contents of the boats in the foregoing table are ascertained by multiplying their outside length, their outside width, and their inside depth together, and then the product by 0·6.

X.—Every such ship shall be provided with not less than three anchors and cables.

D.—Instruments for purposes of navigation.

XI.—Every such ship shall be provided with—

(*a*) not less than two good compasses; and, if she be an iron ship, with a record of the deviation of her compasses on every point entered in the logbook;

(*b*) charts suitable for the voyage she is about to undertake;

(*c*) not less then one chronometer and not less than two sextants or quadrants and barometers, unless her size be under 240 tons, and she be bound on a short voyage, in which case it shall suffice if she be provided with a sexant or a quadrant.

E.—Apparatus for extinguishing and precautions against fire.

XII.—Every such ship shall be provided—

(*a*) if she be a steam-ship, with hose sufficient to reach from her engines to her stem and taffrail;

(*b*) if she be a sailing ship, with one fire-engine or force-pump, with hose sufficient to reach from her stem to her taffrail; and if her tonnage exceed 800 tons, with a second such engine or force-pump, with like hose; and

(*c*) in the case both of steamships and sailing-ships, with fire-buckets in the proportion of three for every 100 tons up to 600, and two for every 100 tons above 600, provided that 50 in all shall suffice.

XIII.—If fire annihilators or fire-engines are carried, they shall be placed by the master under the special charge of one of the principal officers of the ship and the ship's carpenter, who should be held responsible that, with the buckets and other fire apparatus, they are kept in a state fit for immediate use. The engine shall be worked not less than once a week, and shall be kept in proper order. As soon as possible after leaving port, the officers and crew shall be divided into parties and assigned to stations in case of fire. The master of any such ship failing to comply with the requirements of this rule shall be punished with fine which may extend to two hundred rupees.

XIV.—The cargo of every such ship shall before leaving port be properly stowed away, and the decks cleared of any loose straw, hay, or other inflammable material. If any such ship leaves port without having the cargo so stowed and the decks so cleared, the master shall be punished with fine which may extend to two hundred rupees.

XV.—Immediately before leaving port, the passengers of every such ship shall be called on to deliver up whatever lucifer matches, gunpowder, or other inflammable articles they may have about them. Any passenger omitting or refusing to deliver up any such articles when called upon to do so shall be punished with fine which may extend to one hundred rupees.

XVI.—No naked lights shall on any account be used in the hold or storerooms or in the between-decks, except under trustworthy superintendence. No person shall read in bed with a naked light. Smoking between-decks is strictly prohibited. Spirits must never be opened in the hold, but should be hoisted on deck for the purpose. Any person committing a breach of this rule shall be punished with a fine which may extend to two hundred rupees.

Appliances for saving life and making signals of distress.

XVII.—Every such ship shall be provided with an adequate supply of life buoys, not less than four for each vessel, signals of distress, and inextinguishable lights fitted for attachment to the life buoys.

Miscellaneous.

XVIII.—Every such ship to which clause (4) of section 18 of the Act does not apply shall be provided with a single awning of stout canvas over the whole of the portion of the deck used by the passengers.

XIX.—(1) Certificate B, provided for in section 11 of the Act, shall not be granted until the officer appointed to grant the same is satisfied that, in addition to the food, fuel, and pure water required by clause (*c*) of that section, the medical stores and other appliances, the fittings for maintaining health, cleanliness, and decency, the boats, anchors, and cables, the instruments for purposes of navigation, the apparatus for extinguishing fire, the appliances for saving life and making signals of distress, the awning for the portion of the deck used by the passengers, and the upper-deck space for each passenger required by the foregoing rules have also been provided on board.

(2) The certificate B shall stat the same have been so provided.

SCHEDULE A.

[REFERRED TO IN RULE II (*a*).]

Proportion of medicines necessary for a ship carrying native passengers on a "long voyage" and having on board a Surgeon.

Name of medicines, &c.	For 100 passengers and under.	For 100 to 200 passengers.	For 200 to 300 passengers.	For 300 to 400 passengers.
Calomel	One ounce and a half.	Two ounces	Three ounces	Four ounces.
Blue pill	One ounce	Ditto	Ditto	Ditto.
Rhubarb powder	Ditto	Ditto	Ditto	Ditto.
Compound jalap powder	Six ounces	Eight ounces	Twelve ounces	Sixteen ounces.
Ipecacuanha powder	Two ounces	Two ounces and a half.	Three ounces	Three ounces and a half.
Vin. Ipecac	One ounce	One ounce	One ounce	One ounce.
Opium	Ditto	Two ounces	Three ounces	Four ounces.
Dover's powder	Ditto	One ounce and a half.	Two ounces	Three ounces.
Magnesia	Ditto	Two ounces	Three ounces	Four ounces.
Epsom salts	Three pounds	Six pounds	Nine pounds	Twelve pounds.
Tartar emetic	Two drachms	Four drachms	Six drachms	One ounce.
Quinine	One ounce	One ounce	Two ounces	Two ounces and a hal
Antimonial powder	Two drachms	Four drachms	Six drachms	One ounce.
Extract of colocynth comp.	Four drachms	One ounce	One ounce and a half.	Two ounces.
Carbonate of ammonia	One ounce	Ditto	Ditto	Ditto.
Asafœtida	Four drachms	Ditto	Ditto	Ditto.
Camphor	Six drachms	Ditto	Ditto	Ditto.
Camphorated liniment	Eight ounces	Twelve ounces	Sixteen ounces	Twenty ounces.
Catechu	One ounce	Two ounces	Three ounces	Four ounces.
Prepared chalk	Ditto	Ditto	Ditto	Ditto.
Tincture of opium	Four ounces	Six ounces	Eight ounces	Twelve ounces.
Turpentine	Eight ounces	Twelve ounces	One pint	Twenty ounces.
Senna leaves	Four ounces	Eight ounces	Twelve ounces	One pound.
Blistering plaster	Ditto	Six ounces	Eight ounces	Twelve ounces.
Sulphur sublimed	Eight ounces	Ten ounces	Twelve ounces	One pound.
Sulphur ointment	Six ounces	Eight ounces	Ditto	Ditto.
Linseed flour	Two pounds	Four pounds	Six pounds	Eight pounds.
Country soap	Twelve ounces	One pound and a half.	Two pounds	Three pounds.
Castor-oil	Three bottles	Six bottles	Eight bottles	Twelve bottles.
Oil of peppermint	One ounce	Two ounces	Two ounces	Two ounces.
Adhesive plaster (spread)	One yard	Two yards	Two yards	Two yards.
Simple ointment	Eight ounces	Twelve ounces	One pound	One pound and a half.
Ringworm ointment	Ditto	Ditto	Ditto	One pound and a quarter.
Chlorodyne	Two ounces	Two ounces	Three ounces	Three ounces.
Chloroform	One ounce	One ounce	Two ounces	Two ounces.
Aromatic spirit or harts-horn.	Two ounces	Three ounces	Three ounces	Three ounces.
Cholera pills in phial	Six dozens	Six dozens	Six dozens	Six dozens.
Sweet spirit of nitre	Eight ounces	One pound	One pound	One pound.
Sulphate of copper	One ounce	One ounce	One ounce	One ounce.
Sulphate of zinc	Half ounce	Half ounce	Half ounce	Half ounce.
Zinc oxide ointment	One ounce	One ounce	One ounce	One ounce.
Lunar caustic	Two drachms	Three drachms	Four drachms	Four drachms.
Hydrarg. cum creta	Ditto	Ditto	Ditto	Six drachms.
Plumbi acetas	Four drachms	Six drachms	One ounce	One ounce and two drachms.
Pulvis acaciæ	Two ounces	Three ounces	Four ounces	Six ounces.
Pulvis cretæ cum opio	Four drachms	Six drachms	One ounce	One ounce and two drachms.
Acid, sulphuric dil.	One ounce	One ounce, four drachms.	Two ounces	Two ounces and four drachms.
„ tartaric	Six drachms	One ounce, two drachms.	One ounce, four drachms.	Two ounces.
Tinct. camp. comp.	Three ounces	Four ounces	Six ounces	Eight ounces.
„ ferri sesquichl.	One ounce	One ounce, four drachms.	Two ounces	Three ounces.
Sodæ sesquicarb	One ounce and four drachms.	Two ounces	Three ounces	Four ounces.
Chloride of zinc (Burnett's ution), *or*	2 quarts	3 quarts	4 quarts	5 quarts.
Jeyes' perfect purifier (liquid).	1 gallon	1 gallon	2 gallons	2 gallons.

SCHEDULE A—*contd.*

Name of medicines, &c.	For 100 passengers and under.	For 100 to 200 passengers.	For 200 to 300 passengers.	For 300 to 400 passengers.
Acid* carbolic or Jeyes' sanitary powder	1 cwt.	1½ cwt.	2 cwt.	2½ cwt.
INSTRUMENTS.				
Glass measure (1 oz.)	One	One	One	One.
Glass measure (drop)	One	One	One	One.
Pestle and mortar (Wedgewood).	One	One	One	One.
Scales and weights (grains).	One set	One set	One set	One set.
Splints (common)	One set	One set	One set	One set.
Lint (prepared)	Two ounces	Three ounces	Four ounces	Six ounces.
Cloth for bandage	One piece	Two pieces	Two pieces	Two pieces.
Lancets (bleeding)	One	One	Two	Two.
Sliver catheter (middle size).	One	One	One	One.
Gum elastic catheters (of size).	Six	Six	Six	Six.
Spatula	One	One	One	One.
Scissors, dressing	One	One	One	One.
Infusion pots	One	Two	Two	Two.
Bed pans (metal)	Two	Two	Three	Three.
Country paper	One quire	One quire	Two quires	Two quires.
Penknife	One	One	One	One.
Sago	Five pounds	Ten pounds	Fifteen pounds	Twenty pounds.
Arrowroot	Ten pounds	Ten pounds	Fifteen pounds	Twenty pounds.
Small tin-box	One	One	One	One.
Enema	One	One	One	One.
Tooth instruments	One set	One set	One set	One set.

SCHEDULE B.

[REFERRED TO IN RULE II (*b*).]

Proportion of medicines necessary for a ship carrying native passengers on a "long voyage" and not having on board a Surgeon.

Name of medicines, &c.	For 100 passengers and under.	For 100 to 200 passengers.	For 200 to 300 passengers.	For 300 to 400 passengers.
Calomel	One ounce and a half.	Two ounces	Three ounces	Four ounces.
Blue pill	One ounce	Ditto	Ditto	Ditto.
Compound jalap powder	Six ounces	Eight ounces	Twelve ounces	Sixteen ounces.
Ipecacuanha powder	Two ounces	Two ounces and a half.	Three ounces	Three ounces and a half.
Vin. Ipecac.	One ounce	One ounce	One ounce	One ounce.
Opium	Ditto	Two ounces	Three ounces	Four ounces.
Dover's powder	Ditto	One ounce and a half.	Two ounces	Three ounces.
Epsom salts	Three pounds	Six pounds	Nine pounds	Twelve pounds.
Quinine	One ounce	One ounce	Two ounces	Two ounces and a half.
Antimonial powder	Two drachms	Four drachms	Six drachms	One ounce.
Asafœtida	Four drachms	One ounce	One ounce and a half.	Two ounces.
Camphor	Six drachms	Ditto	Ditto	Ditto.
Camphorated liniment	Eight ounces	Twelve ounces	Sixteen ounces	Twenty ounces.
Prepared chalk	One ounce	Two ounces	Three ounces	Four ounces.
Tincture of opium	Four ounces	Six ounces	Eight ounces	Twelve ounces.
Turpentine	Eight ounces	Twelves ounces	One pint	Twenty ounces.
Blistering plaster	Four ounces	Six ounces	Eight ounces	Twelve ounces.
Sulphur ointment	Six ounces	Eight ounces	Twelve ounces	One pound.
Linseed flour	Two pounds	Four pounds	Six pounds	Eight pounds.
Country soap	Twelve ounces	One pound and a half.	Two pounds	Three pounds.
Castor-oil	Three bottles	Six bottles	Eight bottles	Twelve bottles.
Oil of peppermint	One ounce	Two ounces	Two ounces	Two ounces.
Adhesive plaster (spread)	One yard	Two yards	Two yards	Two yards.
Simple ointment	Eight ounces	Twelve ounces	One pound	One pound and a half.

* A powder containing not less than 20 per cent. of pure carbolic or cresylic acid.

When the voyage which the passenger ship is about to make is longer than from any port in India to any port in the Red Sea, an additional quantity of the medicines above specified, to the extent of 25 per cent., should be carried.

SCHEDULE B—*continued.*

Name of medicines, &c.	For 100 passengers and under.	For 100 to 200 passengers.	For 200 to 300 passengers.	For 300 to 400 passengers.
Ringworm ointment	Eight ounces	Twelve ounces	One pound	One pound and a quarter.
Chlorodyne	Two ounces	Two ounces	Three ounces	Three ounces.
Chloroform	One ounce	One ounce	Two ounces	Two ounces.
Aromatic spirit of hartshorn.	Two ounces	Three ounces	Three ounces	Three ounces.
Cholera pills in phial	Six dozens	Six dozens	Six dozens	Six dozens.
Sulphate of copper	One ounce	One ounce	One ounce	One ounce.
Sulphate of zinc	Half ounce	Half ounce	Half ounce	Half ounce.
Zinc oxide ointment	One ounce	One ounce	One ounce	One ounce.
Lunar caustic	Two drachms	Three drachms	Four drachms	Four drachms.
Hydrarg. cum creta	Ditto	Ditto	Ditto	Six drachms.
Plumbi acetas	Four drachms	Six drachms	One ounce	One ounce and two drachms.
Pulvis acaciæ	Two ounces	Three ounces	Four ounces	Six ounces.
Pulvis cretæ cum opio	Four drachms	Six drachms	One ounce	One ounce and two drachms.
Acid, sulphuric dil.	One ounce	One ounce, four drachms.	Two ounces	Two ounces and four drachms.
Acid, tartaric	Six drachms	One ounce, two drachms.	One ounce, four drachms.	Two ounces.
Tinct. camp. comp.	Three ounces	Four ounces	Six ounces	Eight ounces.
Sodæ sesquicarb	One ounce and four drachms.	Two ounces	Three ounces	Four ounces.
Chloride of zinc (Barnett's solution). *or* Jeyes' perfect purifier (liquid).	2 quarts	3 quarts	4 quarts	5 quarts.
	1 gallon	1 gallon	2 gallons	2 gallons.
Acid* carbolic *or* Jeyes' sanitary powder.	1 cwt.	1½ cwt.	2 cwt.	2½ cwt.
INSTRUMENTS.				
Glass measure (1 oz.)	One	One	One	One.
Glass measure (drop)	One	One	One	One.
Pestle and mortar (Wedgewood).	One	One	One	One.
Scales and weights (grain).	One set	One set	One set	One set.
Splints (common)	One set	One set	One set	One set.
Lint (prepared)	Two ounces	Three ounces	Four ounces	Six ounces.
Cloth or bandage	One piece	Two pieces	Two pieces	Two pieces.
Silver catheter (middle size).	One	One	One	One.
Gum elastic catheters, of sizes.	Six	Six	Six	Six.
Spatula	One	One	One	One.
Scissors, dressing	One	One	One	One.
Infusion pots	One	Two	Two	Two.
Bed pans (metal)	Two	Two	Three	Three.
Country paper	One quire	One quire	Two quires	Two quires.
Penknife	One	One	One	One.
Sago	Five pounds	Ten pounds	Fifteen pounds	Twenty pounds.
Arrowroot	Ten pounds	Ten pounds	Ditto	Twenty pounds.
Small tin-box	One	One	One	One.
Enema	One	One	One	One.
Tooth instruments	One set	One set	One set	One set.

* A powder containing not less than 20 per cent. of pure carbolic or cresylic acid.

When the voyage which the passenger ship is about to make is longer than from any port in India to any port in the Red Sea, an additional quantity of the medicines above specified, to the extent of 25 per cent., should be carried.

SCHEDULE C.

[REFERRED TO IN RULE II (*b*).]

Quantity of medicines, surgical appliances, &c., necessary for a ship carrying native passengers on a "short voyage."

Aperient pills	3 dozens.	Compound jalap	1 oz.
Common astringent pills	3 „	Adhesive plaster (spread)	1 yard.
Cholera pills	6 „	Oil of peppermint	1 oz.
Ipecacuanha powder	1 oz.	Scales and weights	1 set.
Quinine	1 „	Splints, common	1 „
Castor oil	2 bottles.		

Disinfecting powder and fluid as in schedule B and in the quantities mentioned in the second column of the schedule.

No. 1355.—In exercise of the powers conferred by section 55 of the Native Passenger Ships Act, X of 1887, and in supersession of the following Notifications, namely:—

Department of Finance and Commerce—
No. 1366, dated 26th May, 1882,
No. 359, dated 20th January, 1882,
No. 854, dated 9th May, 1884,

the Governor-General in Council is pleased to declare—

I.—That for the purposes of the Act, the seasons specified in the second column of the following schedule shall, as specified in the third column of that schedule, be deemed to be "seasons of fair weather" and "seasons of foul weather" on the coasts specified opposite to them in the first column of that schedule respectively:—

SCHEDULE

Column 1. *Coasts.*	Column 2. *Seasons.*	Column 3. *Fair or foul weather.*
(1) Sind, Bombay and Malabar (as far south as Karwar).	1st January to 15th May	Fair.
	15th May to 31st August	Foul.
	1st September to 31st December	Fair.
(2) Western India (south of Karwar.)	1st January to 15th May	Fair.
	16th May to 15th September	Foul.
	16th September to 31st December	Fair.
(3) Ceylon (Gulf of Manaar)	1st January to 15th April	Fair.
	16th April to 31st August	Foul.
	1st September to 31st October	Fair.
	1st November to 31st December	Foul.
	Note.—The whole year shall be deemed to be a season of fair weather for ships plying between the ports of Devipatam and Pesalai and between Paumben and Venakalai, provided they make the passage north of Adam's Bridge in the south-west, and south of it in the north-east, monsoon.	
(4) Madras (Coromandel)	1st January to 15th April	Fair.
	16th April to 31st July	Foul.
	1st August to 15th October	Fair.
	16th October to 31st December	Foul.
(5) Bengal (including Orissa) and Arakan.	1st January to 31st March	Fair.
	1st April to 15th August	Foul.
	16th August to 30th September	Fair.
	1st October to 15th November	Foul.
	16th November to 31st December	Fair.
(6) Rest of Burma	1st January to 30th April	Fair.
	1st May to 31st August	Foul.
	1st September to 31st December	Fair.

II.—(1) That, for the purposes of the said Act, voyages from Negapatam or ports north of Negapatam on the Coromandel coast to Moulmein or Rangoon or ports north of Rangoon on the east coast of the Bay of Bengal, touching at any one or more of the ports between Cocanada and Gopalpur, inclusive, shall, when performed by steamships between 1st September and 30th April, be deemed to be short voyages;

(2) That, for the purposes of the said Act, voyages from Moulmein or Rangoon or ports north of Rangoon on the east coast of the Bay of Bengal, to Negapatam or ports north of Negapatam on the Coromandel coast, whether touching or not at any one or more of the ports on that coast, shall, when performed by steamships between the 1st of May and the 31st of August, be deemed to be long voyages.

No. 1356.—In exercise of the powers conferred by section 56 of the Native Passenger Ships Act, X of 1887, and in supersession of the following Notifications, namely:—

Home Department—
No. 31, dated 2nd February, 1882;

Department of Finance and Commerce—
No. 2339, dated 14th July, 1882;
No. 1441, dated 17th June, 1885;
No. 1408, dated 25th March, 1886;
No. 697, dated 10th February, 1887;

the Governor-General in Council is pleased to prescribe—

(1) that if in any ship and for any voyage to which the Act applies any passenger is by contract entitled to be accommodated with space in excess of the minimum which section 18 or section 21 of the said Act requires the ship to contain for each passenger, the said ship shall contain for each such passenger the space to which he is so entitled, and in addition thereto for every other passenger the space required by section 18 or section 21 of the said Act, as the case may be:

(2) that if in any ship and for any voyage to which the Act applies the height between decks is less than six feet, the cubic space required for every passenger under sections 18 and 21 of the Act shall be increased by one-fourth:

(3) that in every ship to which the Act applies which proceeds on a long voyage so much of the upper deck shall be left unencumbered as to allow at least six superficial feet thereof for each passenger proceeding on the voyage:

(4) that every ship to which the Act applies, which may be permitted to carry native passengers on two between-decks, shall contain space in the lower between-deck or orlop deck for each such passenger as follows:

Short Voyages.

	Fair weather.		Foul weather.	
	S. ft.	C. ft.	S. ft.	C. ft.
Steamships	12	72	15	90

Long Voyages.

	S. ft.	C. ft.
Sailing ships	20	120
Steamships	15	90

but no such passenger shall be carried on any lower between-deck or orlop deck when the height of such deck is less than six feet from deck to deck:

(5) that no ship to which the Act applies making a voyage between India and any of the ports in the Red Sea shall carry native passengers on two between decks:

(6) that every ship to which the Act applies performing a voyage either between a port on the west coast of India and a port in the Red Sea, or between Aden and any port on the east coast of Africa, south of 10 degrees north, whether the ship touches at any intermediate port or not, shall, if the ship is propelled by sails, contain in the between-decks not less than 12 superficial feet and 72 cubic feet of space for every passenger, and shall, if the ship is propelled by steam, or partly by steam and partly by sails, contain in the between-decks not less than 9 superficial feet and 54 cubic feet of space for every passenger:

(7) that the space to be allotted to each passenger carried on board steamships making voyages between Moulmein or Rangoon or ports north of Rangoon on the east coast of the Bay of Bengal and Negapatam or ports north of Negapatam on the Coromandel coast, whether touching or not at any one or more of the ports on that coast, shall be either—

(*a*) in the between-decks at least 5 superficial feet and 30 cubic feet of space for every passenger, provided that the ships are furnished with substantial bulwarks and a double awning or with other sufficient protection against the weather, and that the upper and between-decks are wholly available for the reception of passengers; or

(*b*) in the case of voyages performed between the 1st of September and the 30th of April, the spaces prescribed by section 18 of the Act for voyages performed by ships propelled by steam in seasons of fair and foul weather respectively.

PAPER CURRENCY.

No. 1400.—*Abstract of the Accounts of the Department of Issue of Paper Currency on the 28th February, 1889, published as required by Section 27 of the Indian Paper Currency Act, XX of 1882.*

CIRCLES OF ISSUE.	Whole Amount of Notes in Circulation.	RESERVE IN SILVER COIN AND BULLION.		
		Coin.	Bullion.	TOTAL.
	R	R	R	R
Calcutta .	6,60,46,660	1,50,87,837	10,88,239	1,61,76.076
Allahabad .	69,68,550	1,24,72,970	...	1,24,72,970
Lahore .	78,38,865	75,63,925	...	75,63,925
Bombay .	4,15,95,255	2,04,15,136	80,3..,249	2,84,46,385
Kurrachee.	39,41,195	28,41,325	43,800	28,85,125
Madras .	1,81,67,470	1,47,15,365	7,10,000	1,54,25,365
Calicut .	9,84,985	4,71,450	...	4,71,450
Rangoon .	27,55,075	54,66,730	...	54,66,730
TOTAL .	14,82,98,055	7,90,34,738	98,73,288	8,89,08,026
Deduct—the amount received at Bombay but not paid at Calcutta				1,00,000
NET TOTAL .				8,88,08,026
Price paid for Government Securities of the nominal value of R6,20,21,700 held under Section 19 of the Act				5,94,90,029
GRAND TOTAL .				14,82,98,055

E. J. SINKINSON,
Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 15th March, 1889.

APPOINTMENTS.

No. 235.—It is notified for general information that applications for Queen's Indian Cadetships or Honorary Queen's Indian Cadetships should in future be addressed direct to the Military Secretary, India Office, London.

ARMY REMOUNT DEPARTMENT.

No. 236.—Captain H. N. Webb, Bengal S. C., Assistant Superintendent, Reserve Remount Depôt, Hapur, to be Superintendent of Reserve Depôt, Saharanpore, *vice* Captain J. C. F. Gordon, who has reverted to regimental duty. Dated 21st February, 1889.

DISTRICT STAFF.

No. 237.—Captain O. E. M. Davies, Cheshire Regiment, to be a District Staff Officer, 2nd class, *vice* Captain J. W. Hogge, employed on special duty in the Punjab. Dated 25th February, 1889.

STAFF CORPS.

No. 238.—The undermentioned officers are admitted to the Bengal Staff Corps, with effect from the dates specified, subject to confirmation by the Secretary of State for India :—

Lieutenant Bertrand Evelyn Mellish Gurdon, Manchester Regiment, officiating Wing Officer, 30th Bengal Infantry,—19th January, 1888.

Lieutenant Charles Blair Baldock, Devonshire Regiment, officiating Wing Officer, Merwara Battalion,—13th March, 1888.

No. 239.—Lieutenant Charles Cameron Leveson-Gower, Royal Warwickshire Regiment, officiating Wing Officer, Bhopal Battalion, having completed eighteen months' probationary service, is admitted to the Bengal Staff Corps, from the 25th August, 1887, subject to confirmation by the Secretary of State for India.

FURLOUGH AND LEAVE.

No. 240.—The undermentioned officers are granted furlough or leave out of India :—

Colonel H. S. Jarrett, Bengal S. C., Secretary to the Board of Examiners, Fort William, and Assistant Secretary to the Government of India, Legislative Department, (p. a.) for 182 days, under rule IX of the regulations of 1868.

Colonel A. Walker, R.A., Inspector General of Ordnance, Bengal Circle, (p. a.) for 182 days, under rule IX of the regulations of 1868.

Lieutenant-Colonel M. J. King-Harman, Bengal S. C., 2nd Battalion, 4th Gurkha Regiment, (p. a.) for one year, under Article 709, Army Regulations, India, Vol. I, Part I. Pension Service—30th year commenced 2nd November, 1888.

Lieutenant-Colonel J. E. P. Mosley, Bengal S. C., 4th Sikh Infantry, Punjab Frontier Force, (p. a.) for one year, under Article 709, Army Regulations, India, Vol. I, Part I Pension Service—28th year commenced 16th April, 1888.

Major J. Butler, Bengal S C., Deputy Commissioner, 2nd grade, officiating 1st grade, Burma, (p. a.) for one year, under rule IX of the regulations of 1868, embarking on or after the 17th March, 1889.

Captain J. A. C. Wedderburn, Bengal S. C., Wing Commander, 2nd Bengal Infantry, (p. a.) for one year and eighteen days, under rule I of the regulations of 1875.

Captain J. M. Grierson, R.A., Station Staff Officer, 1st class, (p. a.) for four months, under Articles 200 (*f*) and 689, Army Regulations, India, Vol. I, Part I.

Captain H. M. Briscoe, Bengal S. C., 42nd Bengal Infantry, (m. c.) for one year, under Article 709, Army Regulations, India, Vol. I, Part I. Pension Service—16th year commenced 12th November, 1888.

Captain E. E. Taylor, Bengal S. C., Wing Officer, 18th Bengal Infantry, (m. c.) for one year,—202 days as residuary furlough, and the remaining period under rule I of the regulations of 1875.

Captain C. J. L. Stuart, Bengal S. C., Squadron Commander, 2nd Punjab Cavalry, Punjab Frontier Force, (m. c.) for one year, under rule I of the regulations of 1875.

Captain R. E. S. Taylor, Bengal S. C., Wing Commander, 38th Bengal Infantry, (p. a.) for one year and 182 days, under rule I of the regulations of 1875.

Lieutenant J. G. Hunter, Bengal S. C., 10th Bengal Infantry, (p. a.) for one year, under Article 709, Army Regulations, India, Vol.

I, Part I. Pension Service—11th year commenced 1st May, 1888. This cancels the furlough granted to him in G. G. O. No. 527 of 1888.

Lieutenant W. A. Watson, Bengal S. C., 2nd Regiment, Central India Horse, (p. a.) for one year, under Article 709, Army Regulations, India, Vol. I, Part I. Pension Service—9th year commenced 11th August, 1888.

Deputy Surgeon-General A. M Dallas, C.I.E., (p. a.) to the 2nd April, 1889, under rule IX of the regulations of 1858.

Surgeon-Major W. Beatson, (p. a) for 244 days, under rule IX of the regulations of 1868.

Surgeon W. A. Sykes, D.S.O., M.B., 18th Bengal Lancers, (p. a.) for one year, under Article 709, Army Regulations, India, Vol. I, Part I. Pension Service—7th year commenced 18th July, 1888.

Surgeon F. Wyville-Thomson, M.B., (p. a.) for 182 days, under Article 709, Army Regulations, India, Vol. I, Part I. Pension Service—3rd year commenced 13th December, 1888.

Conductor T. Coughrane, Overseer, Ordnance Department, Small Arms Ammunition Factory, Dum-Dum, (m. c.) for one year,—forty-two days under rule I and the remaining period under rule VI of the regulations of 1875.

No. 241.—Lieutenant-Colonel H. M. M. Wood, Bengal S. C., is granted one day's extension of the furlough allowed him in G. G. O. No. 323 of 1889.

No. 242.—Colonel W. W. Boddam, Bengal S. C., is permitted to reside out of India, under Clause 37(*b*), India Army Circulars, 1887. Pension Service,—40th year commenced 1st March, 1889.

No. 243.—The undermentioned officers have been granted extensions of furlough or leave by the Secretary of State for India :—

Captain A. H. Wilmer, Bengal S. C., (m. c.) for three months.

Captain H. M. P. Hawkes, Bengal S. C., (u. p. a.), without pay, for six months.

Surgeon-Major W A. D. Fasken, M.D., (m.c) for three months.

LONDON GAZETTE.

No. 244.—The following extracts are published for general information :—

London Gazette, dated 19th February, 1889, pages 939-40.

War Office, Pall Mall,
19th February, 1889.

MEMORANDA.

* * * * *

INDIAN STAFF CORPS.

The following promotions are dated 22nd January, 1889 :—

The undermentioned Lieutenant-Generals to be Generals on the Retired List :—

Henry Nott, Madras.
James Knox Spence, Bengal.
Thomas Stock, Bombay.

The undermentioned Lieutenant-Generals to be Generals on the Unemployed Supernumerary List :—

George Jackson, Bengal.
Robert Napier Raikes, Bengal.
The Honourable Sir Henry Ramsay, K.C.S.I., C.B., Bengal.
Richard Charles Lawrence, C.B., Bengal.
Henry Nicoll, Bengal.
Crawford Cooke, Madras.
John Wilson, Madras.
Septimus Harding Becher, Bengal.
Charles Harris, Bengal.
John Samuel Drury Tulloch, Bengal.
Molyneux Capel Spottiswoode, Madras.
Henry Man, Madras.
Charles Lionel Showers, Bengal.
Augustus Turner, Bengal.
William Charles Robertson Macdonald, C.B., Madras.
Anthony Robert Thornhill, Madras.
John Cheap Brooke, Bengal.
Robert Woolley, Madras.
Charles Robert West Hervey, C.B., Bombay.
James Eardley Gastrell, Bengal.
Thomas Thompson, Madras.
Stephen James Keate Whitehill, Bombay.
George Alexander Leckie, Bombay.
Henry Dyett Abbott, C.B., Madras.
Edward William Boudier, Madras.
Solomon Richards, Bengal.
Montague James Turnbull, Bengal.
Sir Robert Phayre, K C.B., Bombay.
Charles Campbell McCallum, Madras.
Thomas Greenaway, Madras.
Daniel Boyd, Bombay.
Francis Young, Madras.
Alfred William Lucas, C. B., Bombay.
Henry Hastings Affleck Wood, C.B., Bombay.
Francis Adams Ellis Loch, C.B., Bombay.
Henry Hopkinson, C.S.I., Bengal.
Rowland Rees Mainwaring, Bengal.
Alfred Fox Place, Madras.
Henry Knightley Burne, C.B , Bengal.
William Scott Simpson, Madras.
Charles Terrington Aitchison, C.B., Bombay
Sir Richard John Meade, K C.S.I., C.I.E. Bengal.
John Murray Macgregor, Madras.
George Holroyd, Bengal.
John Robert McMullin, Bengal.
Frederic J. B. Priestley, Madras.
Frederic Peter Layard, Bengal.
Alfred Cooper, Madras.
Arthur Howlett, C.B., Madras.

The undermentioned Major-Generals to be Lieutenant-Generals on the Unemployed Supernumerary List :—

Cornwallis Oswald Maude, Bombay.
John Alexander Mathew Macdonald, C.B., Bombay.

Arthur Drury, Madras.

George Scougall Macbean, C.B., Bengal.

John Irwin Willes, Bengal.

William George Mainwaring, C.I.E., Bombay.

William Anthony Gib, C.B., Madras.

George William Fraser, Bengal.

Hungerford Meyer Boddam, Bengal.

Alexander Pond, Bengal.

William Chase Parr, Bombay.

Sir Charles Cooper Johnson, K.C.B., Bengal.

George Crommelin Hankin, C.B., Bengal.

Edward Winterton Dun, Madras.

Abraham Charles Bunbury, Bengal.

Francis Dawson, C.B, Madras.

To be Major-General on the Unemployed Supernumerary List:—

Colonel Thomas Trevor Turton, Madras.

* * * * *

India Office, 19th February, 1889.

The Queen has approved of the following promotions among the officers of the Staff Corps and Indian Military Forces made by the Governments in India:—

BENGAL STAFF CORPS.

To be Lieutenant-Colonel.

Major and Brevet Lieutenant-Colonel Edward Parry Bishop. Dated 2nd December, 1888.

To be Majors.

Captain and Brevet Major Henry FitzGerald Stevens. Dated 2nd December, 1888.

Captain Robert Gordon Handcock. Dated 2nd December, 1888.

BENGAL MEDICAL ESTABLISHMENT.

To be Deputy Surgeons-General.

Brigade Surgeon Archibald Hamilton Hilson, M.D. Dated 19th December, 1888.

Brigade Surgeon Charles Peter Costello. Dated 1st January, 1889.

Brigade Surgeon George Cochet Chesnaye. Dated 13th January, 1889.

* * * * *

PROMOTIONS.

No. 245.—Under the provisions of the Royal Warrant of the 10th November, 1881, the names of the following officers are moved up on the Indian Gradation List, in consequence of the transfer to the Unemployed Supernumerary List of General W. T. Hughes, C.B., Bengal S. C., and Major-General A. M. Davies, Madras S. C., on the 22nd January, 1889:—

Lieutenant-General T. Wright, C.B., Bengal S. C., is placed on the list of Generals.

Major-General H. C. Dowker, C.B., Madras S. C., is placed on the list of Lieutenant-Generals.

Colonels J. F. L. Fisher, Bengal S. C., and B. H. W. Magrath, Madras S. C., are placed on the list of Major-Generals.

No. 246.—The following promotions are made, subject to Her Majesty's approval:—

To be Colonel in the Army.

Lieutenant-Colonel Alexander Bredin, Madras S. C.,—11th March, 1889.

BENGAL ARMY.

To be Colonels,—12th March, 1889.

Lieutenant-Colonel and Colonel in the Army Woodburn Francis Bartleman, Bengal Infantry.

Lieutenant-Colonel and Colonel in the Army Robert Hastie Inglis, Bengal Infantry.

NATIVE ARMY.

No. 247.—*19th Bengal Lancers*—

Ressaidar Hamzullah Khan to be Risaldar, Jemadar Gulâb Sing to be Ressaidar, and Kot-Dafadar Izzat Khan to be Jemadar, *vice* Ganda Singh, *Sardar Bahadur*, appointed Aide-de-Camp to His Excellency the Commander-in-Chief in India, with effect from the 2nd January, 1889.

ORDNANCE DEPARTMENT.

No. 248.—Sub-Conductor A. S. Moray, on probation, is confirmed in the warrant grade, with effect from the 12th August, 1888.

RETIREMENTS.

No. 249.—The undermentioned officers have been permitted by the Secretary of State for India to retire from the service, with effect from the dates specified, subject to Her Majesty's approval:—

Lieutenant-Colonel William Benjamin Aislabie, General List, Infantry,—18th March, 1889.

Major Charles Edgeworth Gubbins, Bengal S. C.,—1st April, 1889.

No. 250.—Deputy Surgeon-General Alexander Morison Dallas, C.I.E., is permitted to retire from the service, with effect from the 2nd April, 1889, subject to Her Majesty's approval.

No. 251.—Honorary Captain and Deputy Commissary William Powell, Commissariat Department, is permitted to retire from the service, with effect from the 18th April, 1889.

VOLUNTEER CORPS.

APPOINTMENTS.

No. 252.—*Sibsagar Mounted Rifles*—

Mr. George Rose Grant to be Second Lieutenant.

No. 253.—*Calcutta Volunteer Rifle Corps*—

Messrs. John James FitzWilliam and Herbert Edward D'Cruz to be Second Lieutenants, to complete the establishment.

No. 254.—*Allahabad Volunteer Rifle Corps*—

Mr. Andrew Alexander Bruce McFarlane to be Captain, *vice* Shields, resigned.

MARINE DEPARTMENT.

FURLOUGH AND LEAVE.

No. 11.—Chief Engineer R. Wood, Inspector of Machinery, Bombay Dockyard, has been granted by the Secretary of State for India an extension of furlough, (p. a.) for six months.

E. H. H. COLLEN,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 11th March, 1889.

No. 78.—Lieutenant Valentine Murray, R.E., is appointed to the Public Works Department as an Assistant Engineer, 2nd grade, and posted to State Railways. His services are placed at the disposal of the Director General of Railways.

The 12th March, 1889.

No. 80.—Lieutenant Norborne Kirby, R.E., is appointed to the Public Works Department as an Assistant Engineer, 2nd grade, and posted to Burma Provincial Establishment.

The 14th March, 1889.

No. 81.—The services of Mr. F. D. Fowler, Assistant Engineer, 1st grade, State Railways, on his return from furlough, are placed at the disposal of the Director-General of Railways, for employment on the Moghal-Serai-Howrah Railway Survey.

This cancels Public Works Department Notification, No. 72, dated 4th March, 1889.

The 15th March, 1889.

No. 82.—Lalla Sheo Nath, *Rai Sahib*, Assistant Engineer, 3rd grade, State Railways, is transferred from the Establishment under the Government of Bombay to that under the Government of Bengal for employment on the Western Bengal Railway Survey.

No. 83.—Mr. E. H. Johns, Examiner of Accounts, 4th class, 3rd grade, *temporary rank*, is appointed to officiate as Examiner of Guaranteed Railway Accounts, Madras, during the absence of Mr. F. Morrison, on privilege leave.

TELEGRAPH.

The 12th March, 1889.

No. 79.—Mr. P. W. Kingsley, Senior Sub-Assistant Superintendent, Indian Telegraph Department, is promoted to the honorary rank of Assistant Superintendent, with effect from the 1st January, 1889.

R. C. B. PEMBERTON, *Colonel, R.E.*,
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 16, 1889.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 13th October, 1888.

From the 17th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 10th November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Revised rates from 1st January, 1887.

	Per annum. R	a.	p.
Subscription for *Gazette* and Supplement	15	0	0
Postage	5	8	0
Subscription for Parts I, II, and III, or any of them	6	0	0
Postage	2	8	0
Subscription for Parts IV, V, and VI, or any of them	4	0	0
Postage	2	8	0
Subscription for Supplement only	5	0	0
Postage	3	0	0
Subscription for Supplement and Part VI	6	0	0
Postage	3	0	0
For a single copy of the *Gazette* and Supplement	0	8	0
For a single copy of Parts I, II, and III, or IV, V, and VI, or Supplement	0	4	0

Postage on single copies varies according to weight.

By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,

Publisher, Gazette of India.

SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 11th March, 1889.

No. 724.—Mr. W. A. Wilson, Surveyor, 2nd grade, is granted furlough for one year, under Section 132, Chapter X, of the Civil Leave Code, with effect from the 16th March, 1889, or the subsequent date from which his services can be spared.

H. R. THUILLIER, *Colonel, R.E.,*

Surveyor General of India.

SURVEY OF INDIA DEPARTMENT—REVENUE BRANCH.

NOTIFICATIONS.

Calcutta, the 14th March, 1889.

No. 1.—Mr. F. P. Walsh, Assistant Surveyor, 3rd grade, is granted privilege leave for one month and twenty-seven days, under Section 138 of the Civil Leave Code, with effect from 15th April, or subsequent date.

No. 2.—Mr. P. C. H. Smart, Assistant Surveyor, 2nd grade, is granted privilege leave for three months, under Chapter X, Section 138 of the Civil Leave Code, with effect from the 10th April, or subsequent date.

J. SCONCE, *Colonel, S.C.,*
Depy. Surveyor-General,
In charge Revenue Branch, Survey of India.

TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 11th March, 1889.

No. 27.—Offices reported opened and closed during the month of February, 1889:—

Name of Office.	Where situated.	Date.	REMARKS.
	Government Telegraph Offices.	1889.	
Burkhal	Chittagong Hill Tracts.	28th Feb.	Opened.
Demagiri	Chittagong Hill Tracts.	21st ,,	Ditto.
Dhrol	Kathiawar	8th ,,	Ditto.
Rawalpindi, Military.	Punjab	5th ,,	Ditto.
Sehoung	Upper Burma	27th ,,	Ditto.
	Railway Telegraph Offices.	1889.	
Majorda	West of India Portuguese Ry.	1st Feb.	Opened.
Manabole	Cuddapah-Nellore State Ry.	1st ,,	Ditto.
Chinchli	Southern Mahratta Ry.	10th ,,	Ditto.
Chinchli	Ditto	24th ,,	Closed.
Dallavi Kagankarai Krishnarajpuram Mulanur Patchur Sevapett Road Vaddireddipatti	Madras Ry.	13th ,,	Opened.
Poodoor Siding	Ditto	13th ,,	Closed.
Ajjampura Beeruru Bidarkere Chick Jajuru Davangere Holalkere Kodaganuru Mayakonde Ramagiri Sasalu Sivane Tolahunse	Mysore State Ry.	1st ,,	Opened.
Akharpur Badausa Bahilparwa Banda Karwi Kharband	Indian Midland Ry.	15th ,,	Ditto.
Bhabapara Bilaspur Bilha Hathband Mandhar Nipania Silihari Tilda	Bengal-Nagpur Ry.	10th Jan.	Ditto.

C. H. REYNOLDS,
Officiating Director, Traffic Branch,
for *Director General of Telegraphs.*

AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

NOTIFICATIONS.

Abu, the 7th March, 1889.

No. 685 *G.*—First class Hospital Assistant Abdul Kadir was transferred to Bikaneer Raj service, with effect from the 1st October, 1888.

No. 686 *G.*—Hospital Assistant Rahim Bux was appointed 3rd class Hospital Assistant for Government service from the 4th October, 1888, and transferred to Bikaneer for Raj service from that date.

No. 687 *G.*—Third class Hospital Assistant Raghnath returned on the forenoon of the 20th October, 1888, from the leave granted him in this Office Notification No. 2920 G., dated 23rd November, 1886.

No. 688 *G.*—Third class Hospital Assistant Hursahoy, attached to Sujangurh Dispensary in Bikaneer State, was granted one month's privilege leave from 5th October to the afternoon of the 3rd November, 1888.

No. 689 *G.*—Hospital Assistant Goverdhandas Runchhordass was appointed 3rd class Hospital Assistant for Government service, and placed on the Native States Reserve List, with effect from the 1st December, 1888.

No. 690 *G.*—Second class Hospital Assistant Abdool Wahab received charge of the Residency Hospital at Jeypore on the forenoon of the 1st December, 1888, from 1st class Hospital Assistant Alleemuddin, who reverted to the Reserve List of Hospital Assistants for Government appointments.

No. 691 *G.*—Second class Hospital Assistant Polo Ram, attached to Banswarra Dispensary, was granted three months' privilege from the 25th December, 1888, and returned to duty on the 1st February, 1889. The unexpired portion of leave is cancelled.

No. 692 *G.*—Second class Hospital Assistant Maheeb Oollah, attached to Agency Hospital at Kotra, has been granted three months' privilege leave from the afternoon of the 14th February, 1889, and 2nd class Hospital Assistant Jowala Pershad of the Government Reserve List has been appointed to act for him.

No. 693 *G.*—First class Hospital Assistant Eradut Oollah, attached to Raj Dispensary at Jhallawar, has been granted two months' privilege leave from the afternoon of the 20th February, 1889.

No. 707 *G.*—Hospital Assistant Abdool Shakoor has been appointed a 3rd class Hospital Assistant for Government service from the 7th January, 1889, and transferred to Bikaneer for Raj service from that date.

No. 708 *G.*—First class Hospital Assistant Kunnea Lall, attached to Raj Dispensary at Kotah, was granted three weeks' privilege leave from the afternoon of the 21st February, 1889.

No. 709 *G.*—First class Hospital Assistant Pirbhoo Lall, attached to Raj Dispensary at Tonk, was granted twelve days' privilege leave from the afternoon of the 28th February, 1889.

The 8th March, 1889.

No. 718 *G.*—Lieutenant G. S Jones, Officiating 2nd-in-Command and Squadron Commander, Deolee Irregular Force, is granted privilege leave for thirty days, with effect from the 1st April, 1889, or such subsequent date as he may avail himself of the same.

By Order,
E. A. FRASER, *Major,*
First Asst. to the Agent to the Govr.-Genl. in Rajputana.

RESIDENT IN MYSORE.

NOTIFICATION.

Bangalore, the 6th March, 1889.

No. 782—344.—Surgeon-Major A. F. Dobson, M.B., delivered over, and Surgeon-Major R. V. Power, M.D., took charge of the Office of the Residency Surgeon at Bangalore on the forenoon of the 1st March, 1889.

By Order,
E. G. COLVIN,
Assistant to the Resident.

MILITARY WORKS DEPARTMENT.

NOTIFICATIONS.

Simla, the 6th March, 1889.

No. 4 *A.*—Lieutenant W. G. R. Cordue, R.E., Assistant Engineer, 1st grade, was appointed to the charge of the Peshawar Division, Military Works, in addition to his own duties, with effect from 1st December, 1888.

This cancels Inspector General's Notification, No. 24, dated 12th December, 1888.

The 8th March, 1889.

No. 5 *A.*—Lieutenant R T. R. Laurence, R.E., Assistant Engineer, held charge of the Jullundur Division, Military Works, in addition to his own duties, from forenoon of 1st February, 1889, to the afternoon of 28th idem, inclusive.

The 9th March, 1889.

No. 6 *A.*—Lieutenant J. E. Capper, R.E., Assistant Engineer, 1st grade, passed the departmental standard examination in Hindustani on the 4th July, 1887.

A. E. WARD, *Major,*
for *Inspector General, Military Works.*

NORTH-WESTERN RAILWAY.

NOTIFICATION.

Lahore, the 6th March, 1889.

No. 1.—Mr. W. R. Shaw, Executive Engineer, 4th grade, temporary rank, is granted, under Section 50 of the Civil Leave Code, 6th edition, eighteen months' furlough, with effect from the 15th April, 1889, or such subsequent date as he may be permitted to avail himself of it.

W. A. J. WALLACE, *Colonel, R.E.,*
Director, N.-W. Railway.

Statement of Silver Balance in the Calcutta Mint for the week ending 13th March, 1889.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 6th March, 1889	5,91,638	
Value of Government silver in the Mint on the same date	23,69,166	29,60,804
ADD—		
Silver received by the Mint during the week on account of the Currency Department	...	
Ditto ditto Government	66,975	66,975
		30,27,779
DEDUCT—		
New coin paid to Reserve Treasury during the week	2,00,000	
Petty items issued for miscellaneous purposes	...	2,00,000
Balance on the evening of the 13th March, 1889		28,27,779
The Balance comprises—		
Silver held on account of the Currency Department	5,67,521	
Ditto ditto Government	22,60,258	28,27,779
There is in addition awaiting assay—		
Bullion belonging to Private Individuals	24,18,820	
Ditto ditto Government	...	24,18,820

R. V. RIDDELL, *Lieut.-Colonel, R.E.,*
Master of the Mint.

CALCUTTA MINT,
The 13th March, 1889.

Report of an Absentee without leave from the, 2nd Battery, 3rd Brigade, Royal Artillery dated at Jubbulpore, this 11th day of March, 1889.

Number, Rank, and Name,—No R.A.—43744, Driver John Brown.

Age,—28 years 7 months.
Height,—5 feet 4 inches.
Colour of—
Complexion, sallow; Hair, brown; Eyes, blue.
Date of Absence,—12 P.M., 8th March, 1889.
Place of Absence,—Jubbulpore.
Date of Enlistment,—7th August, 1884.
At what Place Enlisted,—Hilsea.
Parish and County in which born,—Parish Westminster, Town London, County Middlesex.

Place of residence for last 12 months before enlistment,—Not known.

Marks,—Cross, cross flags on wrist, anchor on back of right hand, crown and G. V. T. on back of left arm, a cicatrix on the outer side of upper part of left thigh. Has a very prominent nose.

Trade,—Cook and baker.

Regimental or plain clothes,—Unknown.

REMARKS,—This man was formerly in the mercantile marine service.

Under 5 years' service.

P. F. HAMILTON, *Major, R.A.,*
Comdg 2nd Batty., 3rd Bde, R.A.

TREASURE TROVE.

NOTICE.

It is hereby notified under Section 5 of the Indian Treasure Trove Act, VI of 1878, that

certain treasure consisting of the following articles, *viz.*:—

	Value. R	a.	p.
सोन्याचें तानवडें—Neck ornament	11	0	0
बुगडी सोन्याची—Ear ornament	0	8	0
बाळ्या रुप्याच्या—Ear ornament	1	8	0
बेडी रुप्याची—Silver anklet	1	6	0
चुनाळ पितळी—Brass box for chunam	0	4	0
सोन्याचें तानवडें—Neck ornament	12	0	0
सरी रुप्याची—Neck ornament	0	10	0
बाळी रुप्याची—Ear ornament	0	4	0
बेडी रुप्याची—Silver anklet	0	8	0
कासंडी ताम्याची—A copper pot	0	8	0

have been discovered in Survey No. 46 at Loni Vyanknath, Taluka Shrigonda, of the Ahmednagar District.

All persons claiming the said treasure, or any part thereof, are therefore required to appear, either in person or by agent, at the office of the Mamlatdar of Shrigonda, on the 20th July, 1889, and to assert their claims, if any, to the said treasure, so that the matter may be enquired into and determined by the Mamlatdar in accordance with the provisions of the said Act.

G. WADDINGTON,
Collector of Ahmednagar.

CAMP PARNER,
The 5th March, 1889.

NOTICE.

It is hereby notified under Section 5 of the Indian Treasure Trove Act, VI of 1878, that on the 1st January, 1889, the undermentioned articles, valued at about R19, were found under ground near a vacant house site said to have belonged to one Vidantha Chariar of Zemin Kottur, Conjeevaram Taluk, Chingleput District, by Para Karian :—

1. Seventeen gold coins.
2. A small gold "samanthippu."
3. Gold wires (surulkambi).
4. A piece of gold wire.
5. A piece of gold wire for ear-ring.

All persons claiming the said treasure, or any portion thereof, are hereby required to appear personally or by agent before the Collector of Chingleput District, on the 1st August, 1889, at Saidapet, with a view to their claims being enquired into and disposed of according to law.

J. LEEWARNER,
Collector of Chingleput.

CAMP KARUNGULI,
The 6th March, 1889.

NOTICE.

It is hereby notified under Section 5 of the Indian Treasure Trove Act, VI of 1878, that on the 8th December, 1888, treasure consisting of six gold pagodas, valued at R30, was found by one Golla Timmigadu in a copper amulet buried in a ruined house in Atmakur, Nandikotkur Taluq Kurnool District, Madras Presidency, which he (Timmigadu) had purchased from one Komati Bontala Gurumurti of the same village.

All persons claiming the said treasure, or any part thereof, are hereby required to appear personally or by agent before the Collector of Kurnool, at his office, on the 12th day of July, 1889 in order to the matter being enquired into and determined in accordance with the provisions of the Act

C. KOUGH,
Collector of Kurnool.

KURNOOL,
The 4th March, 1889.

Statement of the Affairs of the Bank of Bengal for the week ending 12th March, 1889.

LIABILITIES.				R	a.	p.
Capital paid-up				2,00,00,000	0	0
Reserve Fund				54,49,628	15	0
Public Deposits at Head Office	R 80,52,371	a. 8	p. 11	1,70,54,029	14	4
Public Deposits at Branches	90,01,658	5	5			
Other Deposits at Head Office and Branches				2,98,23,379	10	5
Bank Post Bills, &c.				4,08,344	4	4
Sundries				9,04,157	9	0
RUPEES				7,36,39,540	5	1

ASSETS.				R	a.	p.
Government Securities				4,86,653	8	0
Other authorised Investments				62,13,779	0	0
Loans on Government and other authorised Securities				1,71,02,472	4	1
Accounts of Credit on Government and other authorised Securities				89,07,799	4	0
Bills discounted and purchased				2,27,57,158	3	5
Balances with other Banks				9,85,509	0	2
Bullion				10,984	13	4
Dead Stock				11,17,176	11	1
Stamps				12,866	1	0
Sundries				2,75,386	1	1
				5,78,69,725	4	2
Cash and Currency Notes at Head Office	R 69,64,383	a. 6	p. 5	1,57,69,815	0	11
Cash and Currency Notes at Branches	88,05,431	10	6			
RUPEES				7,36,39,540	5	1

BANK OF BENGAL,
Calcutta, the 14th March, 1889.

R. L. BISS,
Chief Accountant.

By Order of the Directors,
W. D. CRUICKSHANK,
Secretary & Treasurer.

Rate for Demand Loans 12 per cent.
Percentage 52·7.

ADMINISTRATOR GENERAL OF BENGAL.

Notice of deaths sent to the Administrator General of Bengal under Section 64 of Act II of 1874.

Name of deceased.	Place of death.	Date of death.	By whom death reported.	REMARKS.
Alfred Rosser . .	Shelabagh . .	7th September, 1888 .	Political Agent, Quetta and Pishin.	Probate granted to Executors.
Mrs. Sputter . .	Dinapore . . .	8th January, 1889 .	District Judge of Patna.	Assets R4-15. No application for probate or letters of administration.
Miss Twitchen . .	Naini Tal . . .	31st January, 1889 .	Commissioner, Kumaon Division.	Intestate. Uncertain.

L. P. D. BROUGHTON,
Administrator General of Bengal.

CALCUTTA,
The 12th March, 1889.

POST OFFICE.

NOTIFICATIONS.

Unclaimed Letters held in the Calcutta General Post Office on the 12th March, 1889.

Collom, W. T.
Cotes, E. C.
Lucas, P. G.
Manuel, Mrs. R.
Martaggart & Co.
Norton, G.
Sett, K. C. & Co.

Letters marked "Care of Post Office."

Allan, W.
Anderson, F. L.
Anderson, H.
Anderson, Mr.
Anderson, Mrs. J. C.
Angus, E.
Appleby, Arthur.
Atkinson. D.
Atkinson, Mrs. A. A. E.
Atkinson, T.
Barton, E. M. G.
Bather, H. K.
Berrill, C. D.
Blewitt, J. W.
Bolton, G. A.
Bowers, Mrs. A.
Braunstein, John.
Brown, Miss McB.
Brukowsky, J.
Buckler, J. R.
Burbidge, H. J.
Butler, H. W. T.
Chirkas, Mrs. L.
Coid, C.
Cooper, W.
Courage, R.
Crofton. H.
Crowder, James.
Darley, Miss K.
Deane, Miss Jewel.
DeBasterot, Count.
Deverell, G.
Dillon, Geo.
Ducasse, Mrs. A. B.
Earl of Scarborough.
Eglinton, C. A.
Elderton, Mrs.
Exner, Franz.
Ferreh, Monsieur.
Fitzpatrick, J. B.
Flack, F.
Ford, Miss Maggie.
Francis, A. M.
Frazer, Mr.
Gallagher, P. F.
Gapper, J H. B.
Gavine, Mrs.
Godfrey, G. B.
Goldenberg, S.
Graham, William.
Greinstein, B.
Haddon, Mrs. M.
Harford, Col.
Hitchcock, Mrs. G. M.
Hogarth, D. F.
Howden, Charles.
Huntley, H.
Inman, Capt. C.
Jardine, Mrs.
Jeffery, J. E.
Kelly, A. R.
Kelly, George.
Kerr, A.
Killelia, J.
Latham, Mrs. Z. Z.
Laubat, C.
Linkert, R. H.
MacLeod, A.
MacMillan, R. G.
Mansfield, G.
Mathews, Miss.
Matisson, Monsieur.
Maurice, A. L.
Menesee, Mrs. H.
Millicent, C. P.
Mitchell, Jas.
Mitchell, Mrs. H. C.
Molyneux, H. H.
Monk, E.
Montgomery, R. T.
Moore, F.
Morris. Lieut. G. M.
Murrick, H.
Oldham, R. D.
Oliver, Mrs.
Owen, O. M.
Palmer, Dr. S. J.
Parker, C. J.
Paschoud, Mrs. W.H.
Peers, Mr.
Pietsch, W.
Pritchard, Mrs. A. H.
Pulopates, Nicles.
Quillet, Miss.
Raddin, Madame T.
Roinford, B.
Reade, G. S.
Remmington, Captain F. A.
Revillior. G.
Richardson, Mrs.
Robiliart, L.
Robinson, J.
Roby, H. J.
Rourke, Capt. A. H.
Rourke, J.
Simons, H. M.
Sims, A. R.
Spencer, F. H.
Stebbing, Captain A. E.
Sykes, A. F.
Symus, R. C. M.
Templeman, A.
Thiery, G.
Tomkinson, M.
Varat, Charles.
Wais, Simon.
Ward, A. T.
Warren, J. T.
Watson, J.
Wilkers, Mrs. G. F.
Wilson, Bishop.
Wyatt, J.
Yates, R. P.
Zillessen, H.

Registered Letters.

Abbott, C. A.
Daly, R.
DeSaran, E.
Gregory, M.
Killelia & Mackenzie.
Pope, E. T.
Rendell, Mrs. C.

Unclaimed Letters held in the Barrackpore Post Office on the 11th March, 1889.

Atkinson, Lieut. C.
Clause, Mrs. Sophia.
Scaif, Mrs.
Scaife, J. E.
Voz, F.

E. HUTTON,
Presidency Postmaster, Calcutta.

The 16th March, 1889.

SEA AND FOREIGN MAILS.

Mails for	Date of closing at Calcutta.	Route by which despatched.
	1889.	
Egypt, Europe, America, Cape Colonies, through United Kingdom.	20th March	Per P. & O. Str. from Bombay.
Ditto ditto ditto .	19th ,,	Ditto.
Ditto (Book Post and Pattern Packets) . . .	18th ,,	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Bankok (Siam), Philippine Islands, China and Japan . . .	25th ,,	Ditto.
Australia, New Zealand and Tasmania	25th ,,	Ditto.
Madras and Colombo . .	19th ,,	Per P. & O. Str. *Mirzapore.*
Madras, Pondicherry, Ceylon, Batavia, Singapore, and China.	21st ,,	Per French Str. *Tibre.*
Straits and Hong-Kong . .	21st ,,	Per Steamer *Wingsang.*
Rangoon and Moulmein . .	19th ,,	Per Steamer *Rajpootana.*
Ditto ditto . .	22nd ,,	Per Steamer *Ethiopia.*
Akyab, Kyaukpyu, Sandoway, and Rangoon	20th ,,	Per Steamer *Kapurthala.*
Port Blair and Camorta . .	21st ,,	Per Steamer *Maharani.*

N.B.—On ordinary days the letter-box will close at 7 P.M. precisely; after which hour inland letters and papers, fully prepaid and bearing an extra postage stamp of half anna, and foreign letters and papers fully prepaid and bearing an extra stamp of four annas, will be received up to 7-30 P.M.

On the day of despatch of the Overland Mail for Europe, the letter-box for foreign letters will close at 8-30 P.M., and late letters and papers will be received up to 9 P.M.

On Wednesday, foreign letters, &c., bearing the special fee, in addition to the ordinary prepaid postage, will be received up to 7-30 P.M.

E. HUTTON,
Presidency Postmaster.

GOVERNMENT STATIONERY OFFICE, CALCUTTA.

NOTICE.

The 28th February, 1889.

The Stationery Store will be closed for the annual stock-taking from the 15th to the 31st March, 1889, both days inclusive, during which period no indents can be complied with.

F. C. BARNES,
Superintendent of Stationery.

NOTIFICATION.

Tide-Tables for the Indian Ports for the year 1889 (also January 1890).

PART I.—Western Ports, *viz.*:—

Aden, Kurrachee, Okha Point and Bay and Harbour (mouth of Gulf of Cutch), Kathiwadar, Bhavnagar, Bombay, Mormugao (Goa), Kárwár, Beypore, Cochin, Galle, and Colombo (Ceylon), and Paumben Pass (Island of Rameswaram). Price R2.

PART II.—Eastern and Burma Ports, *viz.*:—

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	Price.		
	R	*a.*	*p.*
Aden pamphlet	0	8	0
Karrachee ditto	0	8	0
Ditto sheet	0	8	0
Okha, Kathiwadar and Bhavnagar pamphlet	1	0	0
Bombay pamphlet	0	8	0
Ditto sheet	0	8	0
Galle and Colombo pamphlet	0	12	0
Paumben Pass ditto	0	8	0
Madras sheet	0	8	0
Hooghly River sheet	1	0	0
Rangoon River pamphlet	0	12	0
Ditto sheet	0	12	0
Moulmein River pamphlet	0	12	0

These can be purchased either directly from the office of the Tidal and Levelling Party, Survey of India, Poona, or from the following Agents: Messrs. Thacker, Spink and Company, Calcutta; Messrs. Thacker and Company, Bombay; the Manager, "Times of India," Bombay; the Port Officers at Moulmein, Chittagong, False Point, Madras, Paumben, Tuticorin, Colombo, Galle and Aden; the Vice-Chairman, Port Commissioners, Rangoon; and the Chairman, Port Trust, Kurrachee.

M. W. ROGERS, *Lieut.-Colonel, R.E.,*
Deputy Supdt., Survey of India, in charge Tidal and Levelling Operations.

EPIGRAPHIA INDICA

AND

RECORD OF THE ARCHÆOLOGICAL SURVEY.

EDITED BY
JAMES BURGESS, LL.D., C.I.E., &c.
DIRECTOR GENERAL OF THE ARCHÆOLOGICAL SURVEY OF INDIA;

ASSISTED BY
A. FUHRER, Ph.D.; E. HULTZSCH, Ph.D.; A. REA, M.R.A.S. AND H. COUSENS, M.R.A.S.

This publication is issued in quarterly parts of about 56 pages super royal 4to, and contains the Texts and Translations of Inscriptions collected by the Surveys illustrated by facsimiles; also papers on various branches of Archæology in India.

To subscribers *in advance only* R8 for four Parts; to all others and after the publication of Part II, the charge will be R12 for the four Parts. Subscriptions and addresses to be sent to the Superintendent, Government of India Printing, Calcutta.

Contents of Part I, October, 1888.—Price, R3.

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2. Prasasti of Lakkha Mandal at Madha, by the same.
3. The new Twelfth Edict of Asoka at Shahbazgarhi, by the same.
4. Inscription of Sam. 1311 from Dabhoi, by the same.
5. Ratnapur Inscription of Jajalladeva, by Prof. F. Keilhorn, C.I.E.
6. Malhar Inscription of Jajalladeva, by the same.
7. Ratnapur Inscription of Prithvideva, by the same.
8. Rashtrakuta Inscription of Krishna II, S. 832, by Dr. E. Hultzsch, Ph.D.

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گورنمنٹ سنکونا فبري فيوج

يهه دوا كوئينائين كا خوب قائم مقام هى اور كلكته كے بوٹانكل گارڈن يعنے كمپني باغ كے سپرنٹنڈنٹ صاحب سے هرايك ملازم سركاري واسطے سركاري كام اور خيرات كے اور سواے اونكے جو كوئي ايك مشت بيس پونڈ خريد لينے سے بقيمت نقد حسب نرخ ذيل خريد كرسكتے هين يعنے نرخ چار اونس كے ٹين كا چار روپيه آٹهه آنه ; آٹهه اونس كے ٹين كا آٹهه روپيه آٹهه آنه ; ايك پونڈ كے ٹين كا سولهه روپيه آٹهه آنه '

اور عوام‌الناس بوٹانكل گارڈن يعنے كمپني باغ كے سپرنٹنڈنٹ صاحب سے بقيمت نقد حسب نرخ ذيل خريد كرسكتے هين يعنے نرخ چار اونس ٹين كا پانچ روپيه آٹهه آنه ; آٹهه اونس كے ٹين كا دس روپيه آٹهه آنه ; ايك پونڈ كے ٹين كا بيس روپيه '

يهه دوا كلكته كے بڑے بڑے ولايتي اور ديسي دوا خانونمين بكتي هى ماسواے قيمت مذكورۂ بالا كے محصول ڈاك چار اور آٹهه اونس كے ٹين كا آٹهه آنه ; اور ايك پونڈ كے ٹين كا بارهه آنه '

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 16, 1889.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

Lost.

The Government Promissory Note, No. 066208, of 4½ per cent. transfer loan of 1879, for ₹1,000, originally standing in the name of V. Venkatanarasimha Row, and last endorsed to Bank of Bengal by the Comptroller General of Post Offices and returned to the undersigned for a certificate from the Treasury Officer, Cuddapah (*vide* Comptroller's Objection No. S.B—87, dated 3rd April, 1888, Cuddapah Postmaster's letter to Pullumpett Sub-Postmaster, No. 72, dated 10th April, 1888, and Pullumpett Sub Postmaster's letter No. 16, dated 11th April, 1888.) Payment of the note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest, and for the issue of a duplicate in favour of the undersigned.

PENGONDA NARAINA ROW,
Taluq Gumastah,
Pullumpett, Cuddapah District,

PULLUMPETT,
The 28th September, 1888.

Lost.

The Government Promissory Note, No. 24077, of the 4 per cent. loan of 1842-43, for ₹500, originally standing in the name of Mahadjee Dhunjee, and last endorsed to Nil Comul Sen, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of a duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

SREEMUTTY LUCKHIMONEE DASSEE,
9, Koondoo's Lane, Bhowanipore,
Calcutta.

Lost.

The upper half of Government Promissory Note No. A009538, of the 4 per cent. loan of 1879, for ₹1,000, originally standing in the name of Nandkishore, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of a duplicate in favour of the proprietor. The public are cautioned against purchasing, or otherwise dealing with, the abovementioned securities.

BALMUKAND,
Treasury Officer, Agra.

Lost.

The Government Promissory Notes, Nos. 232068 and 232069, of the 4 per cent. loan of 1st May, 1865, for ₹500 each, originally standing in the name of the Agra Bank, Limited, and last endorsed to Rozie Mazda, the proprietress, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietress. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

ROZIE MAZDA,
Care of Revd. J. H. Garden,
M. E. Mission,
Gulbarga.

The Gazette of India.

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CALCUTTA, SATURDAY, MARCH 16, 1889.

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PART V.

Bills introduced into the Council of the Governor General of India for making Laws and Regulations or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to authorize the imposition of a Patwari rate in North-Western Provinces and Oudh and make certain provisions respecting Kanungos and Patwaris in those provinces was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 15th March, 1889 :—

From Chief Secretary to Government, North-Western Provinces and Oudh, No. 337—I.-110, dated 9th March, 1889, and enclosures [Papers No. 1].
Opinion by the Hon'ble Muhammad Ali Khan [Paper No. 2].

WE, the undersigned, Members of the Select Committee to which the Bill to authorize the imposition of a Patwari-rate in the North-Western Provinces and Oudh and make certain provisions respecting Kanungos and Patwaris in those Provinces was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

2. *Section 2.*—We have proposed to save rules and appointments made, and patwaris' circles formed, under previous enactments.

3. *Sections 4 and 9.*—We have, at the suggestion of the Government of the North-Western Provinces and Oudh, set forth the definitions at length instead of merely referring to the North-Western Provinces and Oudh Local Rates Acts.

4. *Sections 5 and 13.*—We have considered it advisable to state expressly that the salaries of supervisor kanungos are debitable to the Patwari Fund.

5. *Sections 7 and 15.*—Where land is rent-free or rent is payable in kind or in service, it must, we consider, be left to the Local Government to lay down the rules and conditions under which the patwari-cess is to be computed and payable, and it would be inexpedient to compel tenants or landlords to resort to the Courts for the purpose of determining the extent of tenants' liability in such cases.

6. *Sections 8 and 16.*—The amendment of sections 7 and 15 has suggested a slight amendment of sections 8 and 16.

7. *Sections 9 (5) and (6), 13 and 15.*—In Oudh, in the case of sub-settlements of whole villages, the whole of the rate will be paid by the inferior proprietors, who will realise the whole of the cess from the tenants, while sub-proprietors of plots of land, not being whole villages, will be treated as tenants and pay the cess only on the rents actually paid by them.

8. *Section 11.*—We have, at the request of the taluqdárs and with the approval of the Lieutenant-Governor and Chief Commissioner, applied to Oudh the provisions of sections 25-28 of the North-Western Provinces Land-revenue Act, 1873, respecting the appointment of patwaris.

9. *Section 17.*—The Government of the North-Western Provinces and Oudh is not prepared without further deliberation to adopt the rule in section 151 of the Punjab Land-revenue Act, 1887. Section 17 of the Bill has been modified accordingly.

10. *Section 18.*—This section provides that, except with the previous sanction of the Governor General in Council, the annual contributions of the Government to the Patwari Funds shall not in the aggregate be less than ten lakhs of rupees.

11. *Section 19.*—This section follows section 40 of the Punjab Land-revenue Act, 1887.

12. The publication ordered by the Council has been made as follows:—

In English.

Gazette.	*Date.*
Gazette of India	16th February, 1889.
North-Western Provinces and Oudh Government Gazette .	23rd February, 1889.

In the Vernaculars.

Province.	*Language.*	*Date.*
North-Western Provinces and Oudh.	Urdu	2nd March, 1889.

13. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

J. W. QUINTON.
ANDREW R. SCOBLE.
C. A. ELLIOTT.
PHIL. P. HUTCHINS.
D. BARBOUR.
FRED. M. HALLIDAY.
MUHAMMAD ALI KHAN.

The 14th March, 1889.

No. II.

A Bill to authorise the imposition of a Patwari-rate in the North-Western Provinces and Oudh, and make certain provisions respecting Kanungos and Patwaris in those Provinces.

WHEREAS it is expedient to authorise the imposition of a patwari-rate in the North-Western Provinces and Oudh, and make certain provisions respecting kanungos and patwaris in those provinces; It is hereby enacted as follows:—

Title and commencement.

1. (1) This Act may be called the North-Western Provinces and Oudh Kanungos and Patwaris Act, 1889; and

(2) It shall come into force on the first day of April, 1889.

XIII of 1882.

Repeal.

2. (1) The Kanungos and Patwaris Act, 1882, is hereby repealed;

(2) But all rules and appointments made and patwaris' circles formed under that Act or any enactment thereby repealed shall, so far as may be, be deemed to have been respectively made and formed under this Act.

Division of Act into Parts, and local extent of the several Parts.

3. (1) The remainder of this Act is divided into Parts as follows, namely:—

Part I.—North-Western Provinces.

Part II.—Oudh.

Part III.—North-Western Provinces and Oudh.

[Act XIII, 1882, s. 11.]

(2) Part I extends to the North-Western Provinces, Part II to Oudh, and Part III to the North-Western Provinces and Oudh.

PART I.

NORTH-WESTERN PROVINCES.

[Act III, 1878, ss. 3 and 4.]

Definitions.

4. In this Part, unless there is something repugnant in the subject or context,—

(1) "land" means land used for agricultural purposes, or waste-land which is culturable:

(2) "estate" means the whole or any part of a village separately assessed to land-revenue or separately exempt from the payment thereof:

(3) "landlord" means the person responsible for the payment of the land-revenue, if any, assessed on an estate, whether as owner, mortgagee-in-possession or otherwise, and includes a muafidar, nazránadar or other person holding land whereof the revenue has, either wholly or in part, been released, compounded for, redeemed or assigned:

(4) "tenant", used with reference to any land, means a tenant holding directly from the landlord of such land, and includes an under-proprietor of such land and a person bound to pay or deliver anything to such landlord in respect of the use or occupation of such land:

(5) "annual value" means,—

(1) where the settlement of the land-revenue of an estate is liable to periodical revision, double the amount of the land-revenue for the time being assessed on the estate, and

(2) where such settlement is not liable to such revision or where the land-revenue has been wholly or in part released, compounded for, redeemed or assigned, double the amount which, if the settlement were liable to such revision, would be assessable as land-revenue:

(6) "rent" means whatever is payable to a landlord by a tenant on account of the use or occupation of land by the tenant: and

(7) "year" means the year commencing on the first day of April.

Patwari-rate.

5. (1) Every estate shall be liable to the payment of such rate, not exceeding two per cent. on its annual value, as the Local Government imposes, for the purpose of defraying the salaries of patwaris and supervisor kanungos and any charges incurred for the supervision, maintenance and correction of patwaris' records and papers, including charges incurred in the preparation of village-maps. [Act III, 1878, ss. 4 and 5.]

(2) Such rate, hereinafter referred to as the patwari-rate, shall be payable by the landlord independently of, and in addition to, any land-revenue assessed on the estate and any rate or cess leviable under, or recognised by, the North-Western Provinces Local Rates Act, 1878, and any sum due on account of the patwari-rate shall be recoverable as if it were an arrear of land-revenue due in respect of the estate. III of 1878. [Act III, 1878, s. 6.] [Act III, 1878, s. 19.]

(3) The Local Government may, by notification in the official Gazette,—

(a) prescribe by what instalments, and at what times and places, the patwari-rate is to be paid, and by whom it is to be assessed and collected; [Act III, 1878, s. 20 (a).]

(b) fix the periods for which, in the cases referred to in clause (2) of the definition of the expression "annual value" in section 4, assessments to the patwari-rate are to have effect; [Act VIII, 1879, s. 5.]

[Act III, 1878, ss. 17 and 18; and Act VIII, 1873, s. 75 (2).]

(c) determine the cases in which, the conditions subject to which, and the officers to or by whom, orders with respect to the assessment or collection of the patwari-rate are to be appealable or subject to revision; and

[Act III, 1878, s. 20 (c).]

(d) exempt any portion of the North-Western Provinces from the operation of this Part, or exempt any estate from liability to pay the whole or any part of the patwari-rate, and cancel such exemption.

[New.]

North-Western Provinces Patwari Fund.

6. (1) There shall be formed for the North-Western Provinces a fund, to be called the North-Western Provinces Patwari Fund, and there shall be placed to the credit thereof—

(a) the proceeds of the patwari-rate, and

(b) a contribution, to be made thereto each year, of such sum as the Local Government may allot from the general revenues at its disposal.

(2) The fund so formed shall be exclusively applicable to the purpose mentioned in sub-section (1) of the last foregoing section.

(3) An account of the fund shall be published annually by the Local Government in the official Gazette.

[Cl. Act III, 1878, s. 9.]

Payment of patwari-cess to payer of patwari-rate.

7. (1) The landlord of any land in respect of which the patwari-rate is for the time being payable shall be entitled to recover from the tenant of the land such a cess as is hereinafter mentioned, that is to say,—

(a) if the rent of the tenant is payable in money, then a cess on such rent at the rate of two pies for every rupee thereof, or

(b) if the land is held rent-free or rent in respect thereof is payable in kind or in service, then a cess equivalent as nearly as may be to one per cent. of the rent in money which would on a reasonable assessment be payable in respect of the land.

(2) The cess in respect of such land as is described in clause (b) of sub-section (1) shall be computed, and be payable, in such manner as the Local Government may by general or special rules in this behalf prescribe.

[Act III, 1878, s. 16.]

Recovery of rate or cess through Revenue Courts.

8. Suits for the recovery of any sum on account of the patwari-rate, or for the recovery of the cess mentioned in the last foregoing section or the money-equivalent of such cess, and appeals and other proceedings arising out of such suits, shall be cognizable as if such suits had been included among the suits mentioned in section 93 of the North-Western Provinces Rent Act, 1881. XII

PART II.

OUDH.

Definitions.

9. In this Part, unless there is something repugnant in the subject or context,— [Act 1878]

(1) "land" means land assessed to land-revenue and includes land of which the revenue has been wholly or in part released, compounded for, redeemed or assigned:

(2) "estate" means the whole or any part of a village separately assessed to land-revenue or separately exempt from the payment thereof:

(3) "landholder" means the person in receipt of the rent of any land, whether as owner, mortgagee-in-possession or otherwise, and includes an under-proprietor with whom a sub-settlement has been made of the whole village in which the land is situated:

(4) "tenant" means the person holding directly from the landholder, and includes an under-proprietor of land, not being an under-proprietor with whom a sub-settlement has been made of the whole village in which the land is situated:

(5) "annual value" means—

(1) where the settlement of the land-revenue of an estate is liable to periodical revision, double the amount of the land-revenue assessed on the estate, and

(2) where such settlement is not liable to periodical revision or where the land-revenue or a portion thereof has been released, compounded for, redeemed or assigned, double the amount which, if the settlement were liable to periodical revision, would, but for such non-liability, release, composition, redemption or assignment, be assessable as land-revenue:

(6) "rent" means whatever is payable to a landholder by a tenant on account of the use or occupation of land by the tenant: and

(7) "year" means the year commencing on the first day of April.

Power to alter number and limits of patwaris' circles.

10. (1) With the previous sanction of the Local Government, the Deputy Commissioner may from time to time alter the number of patwaris' circles in his district and the respective limits of such circles. [Act XIII, 1882, s. 6.]

[Act XIX, 1873, s. 24.] (2) A patwari shall be appointed to each circle whether the estates in such circle are assessed to land-revenue or not.

[Act XIX, 1873, s. 25.] Nomination and appointment of patwaris to fill vacancies.

11. (1) Whenever a circle is without a patwari, the proprietors of such circle, or their representatives in interest, shall, in accordance with local custom, nominate a person to be the patwari of the circle, and he shall be appointed by the Deputy Commissioner or Assistant Commissioner.

[Act XIX, 1873, s. 26.] (2) In case of disagreement as to the nominee the Deputy Commissioner or Assistant Commissioner shall ascertain the local custom if any, and shall appoint the person nominated in accordance therewith.

(3) Where no such custom can be ascertained the Deputy Commissioner or Assistant Commissioner shall appoint the nominee of those proprietors who represent the largest amount of annual value in the circle, or of their representatives in interest.

(4) If an estate is held under direct management, or if the proprietor of an estate is under the superintendence of the Court of Wards, the Deputy Commissioner or Assistant Commissioner shall be deemed to be the proprietor for the purpose of nominating a patwari under this section.

[Act XIX, 1873, s. 27.] (5) If the persons in whom the nomination is vested neglect to nominate a successor to the patwari within fifteen days from the occurrence of the vacancy, the Deputy Commissioner or Assistant Commissioner shall call on them by notice to make the nomination, and, if they fail to do so within fifteen days from the receipt of the notice, the Deputy Commissioner or Assistant Commissioner shall make the appointment.

[Act XIX, 1873, s. 28.] (6) If the persons in whom the nomination is vested nominate a person not qualified to perform the duties of a patwari, or in the nomination neglect to follow the local custom, the Deputy Commissioner or Assistant Commissioner shall refuse to appoint the nominee, and, if no fit person is nominated within fifteen days from the date of the notification of such refusal, shall himself appoint a person to the vacant office.

[Act XIII, 1882, s. 7.] Power to make rules respecting kanungos and patwaris.

12. The Local Government may make rules consistent with this Act—

(a) regulating the appointment of supervisor kanungos and the qualifications, remuneration, suspension, dismissal, duties and supervision of kanungos and patwaris, and

(b) prescribing the fines which may be imposed on kanungos and patwaris for neglect of duty.

[Act IV, 1878, ss. 4 5.] Patwari-rate.

13. (1) Every estate shall be liable to the payment of such rate, not exceeding one and a half per cent. on its annual value, as the Local Government imposes, for the purpose of defraying the salaries of patwaris and supervisor kanungos and any charges incurred for the supervision, maintenance and correction of patwaris' records and papers, including charges incurred in the preparation of village-maps.

(2) Such rate, hereinafter referred to as the patwari-rate, shall be payable by the landholder independently of, and in addition to, any land-revenue assessed on the estate and any rate or cess leviable under, or recognised by, the Oudh Local Rates Act, 1878, and any sum due on account of the patwari-rate shall be recoverable as if it were an arrear of land-revenue due in respect of the estate. IV of 1878.

(3) The Local Government may, by notification in the official Gazette,—

(a) prescribe by what instalments, and at what times and places, the patwari-rate is to be paid, and by whom it is to be assessed and collected; [Act IV, 1878, s. 18.]

(b) fix the periods for which, in the cases referred to in clause (2) of the definition of the expression "annual value" in section 9, assessments to the patwari-rate are to have effect; [Act VIII, 1879, s. 5.]

(c) determine the cases in which, the conditions subject to which, and the officers to or by whom, orders with respect to the assessment or collection of the patwari-rate are to be appealable or subject to revision; and [Act IV, 1878, s. 9, and Act VIII, 1873, s. 75 (2).]

(d) exempt any portion of Oudh from the operation of this Part, or exempt any estate from liability to pay the whole or any part of the patwari-rate, and cancel such exemption. [Act IV, 1878, s. 15 (c).]

Oudh Patwari Fund.

14. (1) There shall be formed for Oudh a fund to be called the Oudh Patwari Fund, and there shall be placed to the credit thereof— [New.]

(a) the proceeds of the patwari-rate, and

(b) a contribution, to be made thereto every year, of such sum as the Local Government may allot from the general revenues at its disposal.

(2) The fund so formed shall be exclusively applicable to the purpose mentioned in sub-section (1) of the last foregoing section.

(3) An account of the fund shall be published annually by the Local Government in the official Gazette.

Payment of patwari-cess to payer of patwari-rate.

15. The landholder of any land in respect of which the patwari-rate is for the time being payable shall be entitled to recover from the tenant of the land such a cess as is hereinafter mentioned, that is to say,— [Act IV, 1878, s. 7.]

(a) if the rent of the tenant is payable in money, then a cess on such rent at the rate of one-and-a half pies for every rupee thereof, or

(*b*) if the land is held rent-free or rent in respect thereof is payable in kind or service, then a cess equivalent as nearly as may be to three-fourths of one per cent. of the rent in money which would on a reasonable assessment be payable in respect of the land.

(*2*) The cess in respect of such land as is described in clause (*b*) of sub-section (*1*) shall be computed, and be payable, in such manner as the Local Government may by general or special rules in this behalf prescribe.

[Act IV, 1878, s. 8.]

Recovery of rate or cess through Revenue Courts.

16. Suits for the recovery of any sum on account of the patwari-rate, or for the recovery of the cess mentioned in the last foregoing section or the money-equivalent of such cess, and appeals and other proceedings arising out of such suits, shall be cognizable as if such suits had been included among the suits mentioned in section 108 of the Oudh Rent Act, 1886.

XXII of 1886.

[Act XIII, 1882, s. 8.]

Character of kanungos and patwaris and their records.

17. Every kanungo and patwari shall be deemed to be a public servant within the meaning of the Indian Penal Code, and all official records and papers kept by him shall be deemed to be public records and the property of the Government.

XLV of 1860.

PART III.

NORTH-WESTERN PROVINCES AND OUDH.

[New.]

Contributions of the Government to the Patwari Funds.

18. The contributions to be made by the Local Government to the North-Western Provinces Patwari Fund and the Oudh Patwari Fund under sections 6 and 14 shall not, without the previous sanction of the Governor General in Council, amount in the aggregate in any year to a smaller sum than ten lakhs of rupees.

[Act XVII, 1887, s. 40.]

Obligation to furnish information necessary for the preparation of records.

19. Any person whose rights, interests or liabilities are required by any enactment for the time being in force or by any rule under any such enactment to be entered in any official record or paper by a kanungo or patwari shall be bound to furnish, on the requisition of the kanungo or patwari or of any revenue-officer engaged in compiling the record or paper, all information necessary for the correct compilation thereof.

S. HARVEY JAMES,

Secretary to the Government of India.

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PART VI.

Debates of the Legislative Council of His Excellency the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 8th March, 1889.

PRESENT:

His Excellency the Viceroy and Governor General of India, G.C.M.G., G.M.S.I., G.M.I.E., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I., C.I.E.
The Hon'ble Lieutenant-General G. T. Chesney, C.B., C.S.I., C.I.E., R.E.
The Hon'ble A. R. Scoble, Q.C., C.S.I.
The Hon'ble Sir C. A. Elliott, K.C.S.I.
The Hon'ble P. P. Hutchins, C.S.I.
The Hon'ble Sir D. M. Barbour, K.C.S.I.
The Hon'ble R. Steel.
The Hon'ble Sir Dinshaw Manockjee Petit, Kt.
The Hon'ble F. M. Halliday.
The Hon'ble Sir Pasupati Ananda Gajapati Razu, K.C.I.E., *Mahárájá of Vizianagram.
The Hon'ble Syud Ameer Hossein, C.I.E.
The Hon'ble Rájá Durga Charn Laha, C.I.E.
The Hon'ble G. H. P. Evans.
The Hon'ble Maung Ôn, C.I.E., A.T.M.
The Hon'ble Muhammad Ali Khan.
The Hon'ble J. W. Quinton, C.S.I.

PROBATE AND ADMINISTRATION BILL.

The Hon'ble MR. SCOBLE moved that the Report of the Select Committee on the Bill to amend the Indian Succession Act, 1865, the Probate and Admin-

istration Act, 1881, and the Court-fees Act, 1870, and to make provision with respect to certain other matters be taken into consideration. He said :—

"The first part of this Bill relates to amendments of the Indian Succession Act. The principal object of these amendments is to compel executors and administrators to exhibit inventories and accounts of the estates which come to their hands. The law requires that, when probate or letters of administration are granted, the executor or administrator shall undertake to make a true inventory of the property and effects of the deceased, and also to render a true account thereof. The inventory should be exhibited to the Court by which the grant was made, within six months from the date of the grant, and should contain a 'full and true estimate of all the property in possession, and all the credits, and all the debts' owing to the estate; and the account, which should be exhibited within one year from the same date, should contain a statement of the assets that have come to the hands of the executor or administrator, and the manner in which they have been applied or disposed of.

"Although the duty is thus clearly indicated, the provisions of the existing law have not proved sufficient to enforce the production of these statements, which are of such obvious necessity, especially where the interests of women, children and absentees are concerned. In the absence of penalties, carelessness has become very much the rule. The Bill therefore provides, by section 3, that on any application for probate the petitioner shall, in addition to other particulars, state the amount of assets which are likely to come to his hands, and thus furnish a basis for testing the accuracy of his subsequent inventory and account. In order to give clear notice to executors and administrators of the periods within which the inventory and account respectively should be exhibited to the Court, sections 4 and 5 provide for the insertion of those periods on the grants themselves; and, lest those periods should be insufficient, section 7 empowers the Court to extend them in proper cases. Failure to exhibit an inventory or account is made, by section 2, a 'just cause' for revoking or annulling a grant of probate or letters of administration; intentional omission to do so, when required by the Court, is made punishable under section 176 of the Indian Penal Code; and the exhibition of an intentionally false inventory or account is put on the same footing under section 193 of the Code as the fabrication of false evidence for the purpose of being used in a judicial proceeding.

"In section 9 the Indian law as to the application of the moveable property of a deceased person to the payment of his debts is brought into accordance with the English law on the same subject; and section 10 provides that, when a grant of probate or letters of administration is revoked or annulled, the probate or letters shall be at once delivered up to the Court by which the grant was made, and not left in the possession of the person judicially declared to be no longer entitled thereto.

"The second part of the Bill relates to the Probate and Administration Act, 1881, and sections 11, 12, 13, 15 and 17 merely extend to that Act the amendments with regard to inventories and accounts which I have already described as proposed to be made in the Indian Succession Act. Section 14, as I stated when presenting the Report of the Select Committee, extends to native executors and administrators in India the fuller powers to deal with the estates of deceased persons which are given under the English law; and it is not necessary that I should again recapitulate the arguments in favour of this proposal.

"The third part of the Bill removes an anomaly with regard to the stamping of administration-bonds.

"In the fourth part of the Bill, section 19 is intended to validate transactions by native executors and administrators since the passing of Act V of 1881, which, though proper in themselves, might be impugned on the ground that they were carried out without the consent of the Court. And section 20 gives the Chief Controlling Revenue-authority a very useful discretion in regard to the remission, in whole or in part, of penalties and forfeitures in cases in which an insufficient court-fee has been paid on probates or letters of administration.

"These are the principal provisions of the Bill. Its operation will not be very extensive. The Succession Act does not apply to any Hindu, Muhammadan

or Buddhist, and the Probate Act is a permissive measure limited in its operation to Bengal, the Punjab, Assam, Burma, the towns of Madras and Bombay, and the Andaman and Nicobar Islands. It would, I think, do much to quiet titles and obviate litigation if a wider scope were given to the latter enactment; and I hope the amendments of the law now proposed may lead to its extension to other provinces."

The Hon'ble MR. EVANS said :—"I entirely agree with what has been said by my hon'ble and learned friend as regards the changes introduced by this Bill, and the alteration in section 283 of the Succession Act provides a rule for the payment of the debts of foreigners dying in India out of Indian assets, which is conformable to the views of the best text-writers and the latest English decisions, and which is at once just and convenient. Other amendments tend to secure the keeping of better accounts and inventories of estates. The main change, however, introduced by the Bill is the enlargement of the powers of dealing with assets given by section 90 of the Probate and Administration Act to executors and administrators.

"The necessity for the change was very clearly explained when the Bill was introduced and referred to a Select Committee, but I trust it will not be considered superfluous if I add a few remarks upon it.

"Originally grants of probate and administration issued from the ecclesiastical side of the English Courts, and were, and still are, in England confined to personal property, and did not affect land.

"They conferred an absolute power on the executor or administrator to deal with the personal property by way of sale or otherwise for the administration of the estate of the deceased and the payment of his debts.

"This jurisdiction, so far as European British subjects were concerned, was introduced into Bengal by the Charter of the Supreme Court in 1774, if not earlier, but was exerciseable by the Supreme Court only.

"It was found so convenient in practice that the native inhabitants of Calcutta applied for similar grants, and, though there was great doubt as to the jurisdiction, a practice grew up of issuing such grants to natives in Calcutta when they chose to apply for them. The privilege was largely availed of.

"It was found very inconvenient that lands and houses belonging to the migratory and transitory population of Europeans in India could not be sold to pay their debts without ascertainment of the true heirs, which was often difficult; and in 1828, by an Act of Parliament, 9 Geo. IV, c. 33, known as Fergusson's Act, the executors and administrators of European British subjects were empowered to sell the landed as well as personal property of the estate, and apply them in payment of debts.

"This did not apply to natives, and the grants in their case still affected only the moveable property and outstandings.

"In 1865 the Succession Act was passed affecting all persons in India other than Muhammadans, Hindus and Buddhists, and giving full power to the executor and administrator to dispose of all the estate of the deceased, moveable and immoveable.

"In 1870 the Hindu Wills Act was passed affecting Hindus, Jains, Sikhs and Buddhists in Bengal and in the towns of Madras and Bombay.

"This conferred on executors appointed by a will, or administrators acting under a will, the same full power as is given by the Succession Act to Europeans, &c., but did not affect Muhammadans or provide for administration on an intestacy.

"This Hindu Wills Act worked well in Bengal, though practically compulsory to the extent that no one could, where it was in force, claim in Court under a will without taking probate, and I do not think any serious complaint was made that the powers given to executors were too large.

"In 1881 the Government resolved to give facilities to all Muhammadans Hindus, &c., in India to obtain grants of probate and administration of the estates of deceased persons, whether they died testate or intestate. But they made it entirely optional (except as to wills in Bengal) with the large class com-

prising the bulk of the natives of India to avail themselves of this privilege or not as they chose, upon payment of a duty on the estate, and further provided that no Courts, except in Bengal, should issue such grants until empowered by notification of the Local Government with the assent of the Governor General in Council.

"But unfortunately they hampered the grants with a provision that neither executors nor administrators should have any power to dispose of any property of the estate, moveable or immoveable, without the consent of the Court issuing the grants, unless the Court at the time of issue should dispense with the provision. This went very far to render the grants useless and embarrassing. The difficulties which arose, and the need for enlargement of the powers, have been fully discussed in a previous stage of the Bill, and I will not recapitulate them. The main question which has had to be considered is whether we should give to the executors and administrators of the Hindus and Muhammadans of India the same full powers as are given to the executors and administrators of European British subjects and others by the Succession Act. The conclusion arrived at after considering the history of the Acts and the circumstances of the country is that it would be wise and safe to give to executors who are chosen by the testator himself the fullest powers over immoveable as well as moveable property, subject to the provisions of the will under which they act, and to compel them to take the opinion of the Court only when it becomes necessary to do something which is contrary to the will. The fact that full powers were exercised by Hindu executors in Bengal from 1870 to 1881 without complaint goes far to prove that such power can be safely given.

"As regards administrators, we have deemed it absolutely necessary to give them full power of dealing with moveable property, shares, Company's paper, outstandings, &c., but we have, in deference to the fears expressed by many officials in 1881 and to the opinion which seemed to prevail among many native gentlemen of experience, accepted the new section as drafted, and have not given to the administrators the power to dispose of immoveable property without the sanction of the Court. The powers they will possess as to immoveable property in the capacity of administrators will be the same as those possessed by the statutory guardians of infants. It is no doubt anomalous that administrators under the Succession Act should have larger powers than administrators under the Probate and Administration Act, but this is necessarily a country of anomalies, and the Procrustean principle of legislation is dangerous. We have done our best to place within the reach of the Hindus and Muhammadans the means of obtaining such powers as to the administration of the estates of deceased persons as appear necessary for the transaction of business, and as they themselves appear to desire.

"I observe that from 1881 to the present time several of the Local Governments have abstained from issuing the notifications necessary to enable any Courts in their provinces to issue grants of probate and administration under this Act. There may be local areas so uncivilised that it is not desirable to introduce the system, even as an optional one. But this is not the case with the greater portion of these provinces, and it seems hard upon the finances of the Government and upon the people that they should not have the opportunity of showing whether they value these grants sufficiently to pay the duty on them.

"When the opportunity has been given the demand for them has gone on increasing, and it will, I doubt not, increase more under the Act as now amended."

The Motion was put and agreed to.

The Hon'ble MR. SCOBLE also moved that the Bill, as amended, be passed.

The Motion was put and agreed to.

SUCCESSION CERTIFICATE BILL.

The Hon'ble SIR DAVID BARBOUR moved that the Report of the Select Committee on the Bill to facilitate the collection of debts on successions and

afford protection to parties paying debts to the representatives of deceased persons be taken into consideration. He said:—

"The object with which the Succession Certificate Bill was introduced was explained by the Hon'ble Mr. Westland when the Bill was brought before this Council on 22nd August last, but it will be convenient if I re-state at this time the main reasons which led to its introduction.

"As matters now stand, the law, which provides for the collection of a stamp-duty of 2 per cent. on the value of all debts and securities of a deceased person dealt with under the authority conferred by a succession certificate, is frequently evaded.

"The existing law regarding the grant of such certificates is contained in Act XXVII of 1860, but this Act does not provide either for a stamp-duty or for the entry in the certificate of the debts to be collected. In the Court-fees Act, VII of 1870, Schedule I, article 12, it is provided that a duty of 2 per cent. shall be levied on the amount or value of the property in respect of which the certificate is granted, and it is further provided that the person to whom the certificate is granted, if the effects to be dealt with exceed R1,000 in value, shall, after the expiration of twelve months from the granting of the certificate, and at such other dates as the Court may require, file a statement on oath of all moneys recovered or realised by him under the certificate. The latter provision has been to a great extent a dead letter. The person wishing to obtain a certificate enters, in the first instance, only a portion of the debts due to the estate, obtains a certificate entitling him to collect all the debts due to the estate, collects under the certificate, neglects to certify to the Court the total amount of debts collected, and in this way escapes payment of a large portion of the fee which the law intended him to pay.

"Evasion has also been facilitated by the provisions of section 2 of Act XXVII of 1860, which enable a person not holding a certificate to recover a debt in Court if the Court is satisfied that payment of the debt was withheld from fraudulent and vexatious motives and not from any reasonable doubt as to the party entitled.

"It is now provided in section 6 of the Bill that an application for a certificate must set forth the debts and securities in respect of which the certificate is applied for; and under section 14 (1) such application must be accompanied by the deposit of the proper amount of fee.

"If the person applying for the certificate omits to enter any debt or security in his application, whether he does so through oversight or intentionally, and finds thereafter that he cannot collect the debt or deal with the security because it has not been so entered, he will be at liberty to apply to the Court to extend the certificate to such debt or security, but in such case he will be required to pay 3 per cent. on its amount instead of 2 per cent. This provision will have the effect of preventing an applicant from speculating on the possibility of being able to collect debts without entering them in his application and paying the proper fee. If an applicant chooses to speculate in this way, he will run the risk of having to pay 3 instead of 2 per cent.

"It is also provided in the present Bill that no Court shall pass a decree or proceed to execute a decree against a debtor of a deceased person for payment of his debt to a person claiming to be entitled to the effects of the deceased, except on production of a certificate granted under this Act, and having the debt specified therein, or on production of other proper authority to collect the debt.

"The Select Committee has further provided that in future a certificate granted under the Succession Certificate Act shall not afford indemnity to persons paying under it except in respect of debts entered in the certificate. The provision seems a very reasonable and proper one, and will undoubtedly check the disposition which exists at the present time to obtain and use a certificate while omitting to pay the fee fixed by the legislature. If a debtor pays his debt to a person holding a certificate, he will obtain complete indemnity if his debt is mentioned in the certificate. If, however, he chooses to pay without reference to the certificate, and merely on his general knowledge that the person claiming to recover the debt is legally entitled to do so, he will not be

able to make the certificate the ground of a plea for indemnity. He acts entirely on his own judgment and must accept the consequences of so doing.

"If a person claiming to be entitled to the effects of the deceased finds that there are debts which he can collect without a certificate, or without entering them in his application, and if the debtor chooses to pay such debts without the indemnity which is given by the entry of the debt in a certificate, the law will not interfere. If the parties to the transaction prefer not to avail themselves of the facilities and protection which the law provides, they need not pay the prescribed fee, and they take the risk of any inconvenience or loss which such action on their part may involve.

"The provisions to which I have just referred are those which are of most importance, at any rate from a fiscal point of view, but there are others intended for the improvement of the law, to some of which I think it desirable that I should also call attention.

"In section 7, sub-section (3), of the Bill as it now stands, provision has been made which will enable the Court to prevent an application for a certificate being perverted into a means for obtaining a decision on intricate and difficult questions of law or fact. Such decisions are not conclusive as to the rights of the parties concerned, and it is desirable that prolonged litigation, which is necessarily of an inconclusive character, should be discouraged. This is done by giving the Court power to stay proceedings when it considers it necessary to do so, and to grant a certificate to the person who appears *primâ facie* to have the best claim to it.

"Any person who may consider himself aggrieved thereby has his remedy in a regular suit. Any risk of loss to the parties legally entitled to the effects of the deceased arising from a summary decision of this nature is obviated by requiring that in every such case the Court shall require security to be given before the grant of the certificate is made. In other cases it will be optional with the Court to require security or not as the circumstances of the case may appear to require.

"Section 18 of the Bill as now amended also makes a very necessary provision for the revocation of certificates in certain cases.

"Under section 5 of the Bill power has been given to District Courts to grant applications for certificates; but it would obviously be very inconvenient and unduly expensive in some cases if every applicant had to attend at the Court of the District Judge, and the hardship would be specially great if the effects in respect of which a certificate was desired happened to be of small value. For this reason and for other reasons of less weight section 26 of the Bill as it now stands gives power to the Local Government to invest any Court, inferior to a District Court, with the functions of a District Court in respect of these certificates, as well as to cancel or vary any such notification.

"In the Bill as originally introduced it was proposed to repeal Bombay Regulation VIII of 1827, and I still believe that that course was in itself desirable. But Regulation VIII of 1827 applies to immoveable property as well as to debts and securities, and if it had been repealed it would have been necessary for the Bombay Government to authorise District and perhaps other Courts to receive applications for probate or letters of administration under the Probate and Administration Act of 1881.

"That course has not yet been adopted by the Bombay Government, and the local authorities in that presidency are strongly in favour of retaining Regulation VIII of 1827. In deference to their wishes the Regulation has been left on the statute-book, but advantage has been taken of the present opportunity to amend the procedure under the Regulation in question and to assimilate it, as far as practicable, to the procedure of the present Bill. Consequently the provisions of the present Bill as regards the particulars of the debts and securities to be set forth in an application for a certificate, the limitations of the powers that may be granted by a certificate, the taking of security, the extending of a certificate to a debt or security not originally specified therein, the extent of the indemnity afforded to debtors, the revocation of certificates, appeals, the surrender of certificates which have been suspended or become invalid, and regarding other minor matters, as well as the provisions of section 98 of the Probate and Administration Act, 1881, regarding the exhibition of

inventories and accounts, have been made applicable to certificates under Bombay Regulation VIII of 1827.

"In conclusion, I may mention that it has been provided that the Act shall not come into operation till 1st May, 1889, so as to afford time for the making and circulation of the necessary translations."

The Hon'ble MR. SCOBLE said:—"As this Bill has a legal as well as a fiscal aspect, I will venture to add a few words to the statement which has just been made by my hon'ble friend Sir David Barbour.

"The Bill is not designed to furnish a complete system of administration of estates, but rather to give security to those who are called upon to pay debts to the representatives of deceased persons in the absence of probate or letters of administration. In this country, where the personal law varies so greatly, according to the origin or religion of the individual, it is necessary that some simple method should exist whereby debtors to a deceased creditor may be certified that they will not be called upon to pay their debts more than once. If a will is left and probate obtained, or if letters of administration are taken out, they have this security by paying the debts to the executor or administrator; but these cases are comparatively few, and, where the succession is disputed, the debts either remain unpaid or the debtor runs the risk of paying the wrong person. To obviate this difficulty a system was long ago introduced of granting certificates to persons claiming to be 'the representatives of deceased Hindus, Muhammadans and others not usually designated as British subjects,' which served the double object (1) of conclusively establishing the representative title of the holder against all debtors to the deceased, and (2) of affording full indemnity to all debtors paying their debts to the person in whose favour the certificate had been granted.

"It would be wearisome to trace the history of legislation on this subject. Act XXVII of 1860 embodies the existing law in British India generally, though Bombay has, in Regulation VIII of 1827, a special system of its own, which gives to the certificate-holder rather more extensive powers and privileges than he enjoys in other provinces. The Bill, in deference to the wishes of the Bombay Government, leaves this Regulation unrepealed, though modifying it n certain respects; while it absolutely repeals Act XXVII of 1860.

"As my hon'ble friend has said, the principal feature of the Bill is that it limits the power of the certificate-holder as regards the collection of debts and securities of a deceased person to those debts and securities which are specified in the certificate. The fiscal reasons for this limitation are obvious; it is, I think, equally obvious that for the protection of the debtor the certificate should clearly show that the person seeking to recover the debt had satisfied a competent Court of his title to do so. It is not to be expected, nor is it the intention of the Bill, that the certificate should apply to all debts and securities belonging to the estate, or that the applicant should include in his certificate debts which he might expect to collect amicably without one: the value of the certificate will be where debts are contested, and it would not be fair to the defendant to put him to the expense and trouble of disputing the representative character of the claimant as well as the liability to the debt. Moreover, the insertion of the debt in the certificate may be expected to operate as a check upon false claims, for a man would scarcely pay duty on the amount of a debt which he did not consider himself legally entitled to recover.

"Section 4 of the Bill accordingly provides that no Court shall (*a*) pass a decree against a debtor of a deceased person for payment of his debt to a person claiming to be entitled to the effects of the deceased person or to any part thereof, or (*b*) proceed, upon an application of a person claiming to be so entitled, to execute against such a debtor a decree or order for the payment of his debt, unless the person so claiming has established, by some method recognized by the law, his title to represent the estate of the deceased in regard to the claim.

"In laying down this rule the Bill follows the general tenor of the decisions of the High Courts which establish that a plaintiff is bound to prove his representative title before he can obtain a decree or execute a decree already obtained by the deceased person through whom he claims, though he may institute his

suit or apply for execution without such proof provided he completes his title before decree or before execution issues.

"Section 6, which specifies the particulars to be given in applications for certificates, is drawn very widely so as to include applications by creditors, as well as by heirs, of a deceased person.

"In section 7 it is provided that proceedings on these applications are to be of a summary character. Under section 3 of Act XXVII of 1860, the Judge had 'to determine the right to the certificate'. This phrase has led to many conflicting decisions. The Bill adopts the ruling of the Madras High Court that in determining the right to a certificate the Courts are not required to enter on the determination of intricate questions of law or of fact, but that the proper course is to issue the certificate to the person who *primâ facie* has the clearest title to the succession, such as the natural heir, and to leave a person whose claim to a superior title is on reasonable grounds disputed to establish that title by regular suit. And, in deciding between various applicants who stand in pretty much the same relation to the deceased, the Bill further provides that the Court may have regard to the extent of interest, and the fitness in other respects, of the several applicants.

"As my hon'ble friend has mentioned, in section 18 provision is made for the revocation of certificates for just cause. Sections 21 and 22 provide for cases in which certificates have become superseded; and section 27 enacts that certificates which have become invalid from any cause shall be delivered up to the Court which granted them.

"The last matter to which I need refer is the power given by section 26 to Local Governments to confer upon lower Courts the functions of a District Court under the Act. If there is any great increase in the number of applications for certificates after the passing of this Bill, it will be essential that the Courts which are to exercise jurisdiction with respect to them should be more accessible and less expensive than District Courts."

The Hon'ble MR. EVANS said:—"The alterations made by the Bill, and the reasons for them, both from a fiscal and administrative point of view, have been so fully detailed by the hon'ble mover and the hon'ble Mr. Scoble that they have left little or nothing for me to say as to the details, except that I agree with what they have said.

"But I propose to make some observations upon the relation between the Bill and the one immediately preceding it, and upon the principles underlying them.

"Succession or, as they are often termed death duties are recognised as one of the least objectionable forms of taxation. If there be one occasion more than another upon which a tax can fairly be levied upon property, it is when the owner has ceased to exist and the property is about to pass to a person who has done nothing to acquire it except being born into the world—an occasion on which he plays a passive rather than an active part.

"The Europeans in India, and the Eurasians, Jews, Armenians, Parsis and others who have not the privilege of being Muhammadans, Hindus or Buddhists, are practically obliged to take out probate or administration, as the case may be, and to pay the succession-duties on the whole estate or inheritance by the combined effect of the Succession Act and the Court-fees Act.

"It has long been seen that it would be fair in principle to render the payment of such duties compulsory on all alike. But principle is one thing: practice is another. It was found that it would be very difficult, if not impossible, without great hardship, to render it compulsory upon all the inhabitants of India to take out probate or administration so as to subject them to these duties. India, in spite of the ferment of Western ideas among the educated classes, is very immoveable and slow to change. It has often been found impossible by legislation to compel the inhabitants to do things which they have not been in the habit of doing and which they do not wish to do. Witness the abortive Regulation and Acts by which it was sought to force the raiyats to take leases from the zamindárs and the zamindárs to give leases to the raiyats.

"It takes years for any Act introducing a novelty to get known and worked in the remoter districts.

"If an Act like the Succession Act had suddenly been made compulsorily applicable for the whole of India, the consequences would have been very serious. The people would for a long time have paid no attention to it, and their dealings with their property after a succession would have been invalid, and much confusion and injustice would have ensued.

"But what can be got out of them in the way of succession-duties without friction or injustice it is, I take it, the duty of the Government to itself and to the class which pays these duties to get. There are two methods by which this object can to some extent be effected—one is by encouraging Hindus and Muhammadans to resort of their own accord to the probate and administration procedure on account of the certainty of title which it gives and its manifold advantages. Even if they did so, a very large quantity of Hindu property would escape taxation under the present law, owing to the Mitakshara doctrine of survivorship among co-owners. The other method is by means of the Certificate Act, which is now being amended.

"The certificate procedure was introduced in 1841 for the purpose of protecting debtors from being harassed by conflicting claimants after the death of the creditor, and to facilitate the collection of debts on succession by the issue of a certificate which should render it safe for the debtor to pay the holder of it. Various amending Acts were introduced from time to time, and the certificates are now granted under Act XXVII of 1860.

"The certificates were made liable to a duty by the Court-fees Act of 1870.

"Theoretically the result was that no Hindu or Muhammadan could have the benefit of the aid of the Courts to enable him to collect debts as representative of a deceased person without obtaining a certificate and paying duty upon the amount of outstanding debts due to the estate. Thus, in theory he paid on outstanding claims, but not on property already in possession of the deceased, while his fellow-subjects paid on the whole estate. But in practice the result to the State in the way of taxation was very small. The first source of leakage, so to speak, was that the Court might dispense with the certificate if it thought the objection of the debtor to the creditor's title was frivolous. This, I am told, was very largely done by some Courts. Secondly, the applicant for the certificate seldom or never put down anything like the real amount of the outstandings of the estate. Having got the certificate upon a small payment, he proceeded to collect very large amounts of outstandings. Thirdly, the applicant often used to get an order for a certificate and then never pay the duty or take out the certificate, but show the debtor a copy of the order as a proof of the title and collect on the strength of this.

"The first and the third methods of evading the payment of the duty have been easily met by slight alterations of the Act, and we have defined securities so as to cover shares, &c., of various sorts.

"The second has been a great difficulty. It has been found practically impossible to verify or check the statements put in, and the plan has been adopted of allowing the applicant to insert what debts or securities he pleases, and of providing that his certificate shall be of no avail in any way except as regards the particular debts or securities inserted in it.

"Whether this particular plan will yield any practical result in the way of increased payment of duty I have no sufficient data to judge. But I think that on the whole the Act will be productive of some increase of revenue. And the limitations of the effect of the certificates will, I hope, induce many persons to prefer the more costly but more effectual letters of administration, and to pay the duty on the whole estate in consideration of the benefits they will derive and the troubles they will avoid.

"The administration procedure, when questions of title are raised, decides them once for all, whereas the certificate procedure decides nothing except as between the particular debtors and the applicant. The one confers the right to possession of land, the other does not.

"One reason why I have troubled Your Excellency and the Council at this length is because it appears to me of great importance that no reasonable means should be left untried of obtaining in some form or another, from those who are

not under the Succession Act, the same succession-duties as are paid by their fellow-subjects so far as is practicable. I do not consider that this result can be obtained except to a very small extent by means of the Certificate Act. A little is better than nothing. But I anticipate a considerable increase from applications under the Probate and Administration Act, and I do marvel, when the Government of India has announced its policy of offering the advantages of the Probate and Administration Act to those who will pay for it, to see the Local Governments year after year steadily declining to empower any Courts in their provinces to grant either probates or letters of administration to Hindus or Muhammadans.

"I also wished to show that there was no hardship in confining the effect of certificates granted to Hindus and Muhammadans to the particular debts mentioned therein, seeing that they were not provided with the same facilities as their brethren of other religions for obtaining grants of administration covering the whole estate. It is not unlikely that means will some day be devised for bringing property held under Mitakshara law within the reach of a succession-duty. I do not think the difficulties will be insuperable."

The Hon'ble MR. HUTCHINS said:—"Sections 7 and 9 have been referred to by my hon'ble friends the mover and Mr. Scoble as laying down certain rules of procedure to guide District Courts in dealing with applications for certificates. Speaking from twenty years' experience of a High Court and District Courts, I feel justified in saying that these rules contain nothing novel. They simply recognise and sanction the judicial practice which has grown up out of the necessities of the case and from what the best Judges took to have been the intention of the legislature.

"The only new departure is the conversion of a certificate from one of a general character, enabling the holder to collect any debt, into one which will be mere waste paper in respect of any debt not particularly mentioned in the schedule. In my opinion this is the proper principle to adopt. If a man wants to establish his general representative character, he should take out letters of administration; if he merely wants to collect one or more specific debts, let him particularise it or them. I can see no just reason why one class of Her Majesty's subjects should be made to pay succession-duty on the whole inheritance, while another can obtain almost equal advantages without paying anything at all.

"The change, however, is an important one, and it cannot be stated too often or too emphatically; for until debtors realise it they may be liable to be imposed on. If a debtor chooses to pay without reading the certificate, he may have to pay again. Before, however, this can happen two things must combine—the certificate-holder must turn out not to have been rightly entitled, and the person who is entitled must have some strong reason for electing to sue the innocent debtor rather than his own adversary, who has presumed to collect his money.

"I think it desirable to point out further that the present Bill follows the old law in speaking of the 'effects of a deceased person'. A debt due to an undivided coparcenery will not be affected by any alteration of the law now made."

"I hope, with my hon'ble friend opposite, that the effect of this measure will be to drive most representatives to take out letters of administration. To enable them to do so without difficulty, and to meet what has been said by the Hon'ble Mr. Evans, the Home Department will address the Local Governments, pointing out the necessity of authorising all District Courts, under Act V of 1881, to grant administration."

The Motion was put and agreed to.

The Hon'ble SIR DAVID BARBOUR also moved that the Bill, as amended, be passed.

The Motion was put and agreed to.

PORTS BILL.

The Hon'ble SIR DAVID BARBOUR also moved that the pre sentation of the Report of the Select Committee on the Bill to consolidate and amend the

law relating to Ports and Port-charges be deferred until the next meeting of the Council.

The Motion was put and agreed to.

SEA CUSTOMS AND TARIFF ACTS AMENDMENT BILL.

The Hon'ble SIR DAVID BARBOUR also moved that the Select Committee on the Bill to amend the Sea Customs Act, 1878, and the Indian Tariff Act, 1882, be instructed to submit their Report at the next meeting of the Council.

The Motion was put and agreed to.

The Council adjourned to Friday, the 15th March, 1889.

S. HARVEY JAMES,
Secretary to the Government of India,
Legislative Department.

FORT WILLIAM;
The 13th March, 1889.

SUPPLEMENT TO

The Gazette of India.

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OFFICIAL PAPERS.

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GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the state of the Season and prospects of the Crops.

Madras.—*For week ending 9th March, 1889.*—Rainfall slight in Vizagapatam, Tanjore, Trichinopoly, Madura, Tinnevelly, Coimbatore, Nilgiris and Salem; none elsewhere. More rain wanted in Ganjam, Vizagapatam, Cuddapah, Trichinopoly, Tinnevelly, Coimbatore and Salem. Standing crops generally good but withering in parts of Cuddapah, Trichinopoly, and Coimbatore; affected by disease in parts of Bellary. Pasture deficient in Coimbatore, Ganjam, Salem and Tinnevelly. Prices rising in seven districts, falling in five, and stationary in others. General prospects favourable except in Ganjam; improving in Coimbatore. Labourers employed last day of week on Rushikulya works 5,370, on Gopalpur Canal 8,694.

Bombay.—*For week ending 13th March, 1889.*—Slight rain in parts of Poona and Belgaum. Late crops in three talukas of Surat unsatisfactory; exotic cotton in parts of Dharwar blighted; opium in Baroda good, harvesting progressing generally. Probable outturn of cotton twelve annas and of wheat and gram sixteen annas in parts of Kathiawar, and of late crops in Karachi thirteen annas. Fodder scarce in Khandesh and Nasik and in parts of Poona, Ahmednagar, Ratnagiri and Baroda.

Bengal.—*For week ending 12th March, 1889.*—The hot weather has fairly set in, the mornings and evenings, however, being still cool. No rain during the week, but general agricultural prospects generally favourable. The *rabi* harvest is progressing satisfactorily and promises to yield fair results; but in Chota Nagpore, where the crops suffered most from drought, the average outturn will not much exceed eight annas. Opium collections are proceeding, the weather being favourable. Spring rice promising. *Mohua* crop in Chota Nagpore and

Sonthal Pergunnahs has suffered from recent rain and storms, but is still hopeful. Ploughing for early rice and jute is well forward. *Cheena* and other millets are being sown and are coming up well. Sugarcane cuttings are being planted. Distress is apprehended in parts of the Bhaugulpore and Sonthal Pergunnahs Districts. No further account regarding the distressed tracts in the Patna Division has been received.

North-Western Provinces and Oudh.—*For week ending 12th March, 1889.*—Weather clear and getting warm. *Rabi* harvest commenced. Sugarcane-crushing in progress. Poppy crop looks promising. Indigo sowings begun. Supplies sufficient. Prices falling. Fodder scarce in places. Condition of cattle fair.

Punjab.—*For week ending 13th March, 1889.*—No rain. Prices falling in Delhi, Jullundur, Rawalpindi, Shahpur and Peshawar, and stationary in other districts. Ploughing for *kharif* commenced. Prospects of *rabi* crops are generally most promising throughout the Province. The bright weather of the week has been most beneficial. Crops are reported to have been damaged by hot winds in parts of Hissar and by rust in one village of tahsil Chunián in Lahore district. Stock cattle are healthy. Fodder sufficient except in Hissar. Poppy crops progressing in Jullundur.

Central Provinces.—*For week ending 13th March, 1889.*—Winter crops being harvested. Probable outturn of wheat in Saugor and Jabalpur ten annas, in Hoshangabad six annas. Linseed average in Jabalpur. Crops also below average in Chattisgarh. Water scarce in Nimar. Cattle generally in fair condition.

Burma.—*For week ending 9th March, 1889.*—No rain fell during the week Crop prospects on the whole good, though dry-weather crops in Shwegyin want rain. The price of paddy remains much the same.

Assam.—*For week ending 13th March, 1889.*—Weather seasonable Rainfall *nil.* Sowing of summer rice in progress. Pressing of sugarcane still continues. Prospects of tea good.

Mysore and Coorg.—*For week ending 13th March, 1889.*—No rain in Mysore. Standing crops in good condition, except in parts of the Kolar and Tumkur districts, where want of rain is felt. Prospects generally favourable. No material change in prices.

No standing crops in Coorg. Prices of coffee and cardamom rising.

Berar and Hyderabad—*For week ending 13th March, 1889.*—Harvesting of *rabi* crops in Berar continues. Prospects unchanged. Ground is being prepared for the next crop. Agricultural stock generally good. Fodder and water insufficient in some districts. Prices easy.

No rain during the week in Hyderabad. Weeding of hot-weather and harvesting of *rabi* crops continue. Scarcity of water and fodder felt in some parts. Prices stationary.

Central India.—*For week ending 13th March, 1889.*—The following changes are reported this week. Prices of food grains somewhat lower in Bhopal and in West Malwa, but risen in Ali Rajpur in Bhopawar Agency. Condition of crops improved in Baghelkund and West Malwa Agencies.

Rajputana.—*For week ending 13th March, 1889.*—Slight rain in Bikaneer. Agricultural operations satisfactory. Standing crops ripening. Harvest poor in Kherwara. Agricultural stock good. Pasturage or fodder sufficient except in parts of Sirohi, Kherwara, Marwar and Meywar. Prices falling at many places.

Nepal.—*For week ending 7th March, 1889.*—No rain. Weather seasonable. Slight earthquake on the afternoon of the 3rd instant. Agricultural operations are in progress. Prospects of wheat, garlic and onions good.

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

APPROPRIATION REPORT

ON

THE ACCOUNTS OF 1887-88.

BY

E. GAY, *Comptroller and Auditor General.*

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APPROPRIATION REPORT ON THE ACCOUNTS OF 1887-88.

GENERAL REVIEW.

In the financial statement for this year the revenue was estimated at Rx. 77,460,200 and the expenditure at Rx. 77,443,500, leaving a surplus of Rx. 16,700. No addition was made to existing taxation, but the contracts with the Provincial Governments were revised on the lines recommended by the Finance Committee, and the Famine Insurance Grant was restricted to Famine Relief and the construction of Protective Irrigation Works. The rate of exchange for the year was estimated at 17½*d.*, and the annual Public Works loan was fixed at 5½ crores, of which 3½ crores was obtained by the investment, at the desire of the Gwalior Council of Regency, of treasure hoarded by the late Maharaja, Scindiah. The situation was one of "unstable equilibrium," but for reasons explained in paragraph 6 of the financial statement, the Government did not consider that it could be avoided in the circumstances. This situation became more unfavourable as the year advanced, owing to a continuance of the military expenditure in Burma at a higher rate than was expected, to diminished proceeds from Opium, to a decline in Railway earnings and to a fall in Exchange. It was necessary to provide against these deficiencies, and the Government accordingly raised the Salt duty and adopted other minor measures. The final results of the year, as compared with 1886-87 as well as with the Budget and Revised Estimates, are explained in the following paragraphs.

2. Some minor changes in the classification of Civil receipts and expenditure that were introduced and partially effected in the Revised Estimate and Accounts of 1886-87 have been fully carried out in 1887-88. These changes relate principally to the adjustment of *malikana* allowances under *2—Assignments*, instead of under *3—Land Revenue*, the separation of *Hill Journey Charges* from other *Tour Charges* and the treatment of *Rents, Rates and Taxes* as a contingent charge of the Department which incurs them. The recoveries from Railways, of the cost of Police supplied to them, are now everywhere adjusted by deduction from expenditure, instead of being credited as revenue.

3. The following summary gives the Budget and Account figures of 1887-88 to be reviewed in this report, and the details will be found in the statements on pages 123 to 136. Throughout the report the figures are tens of rupees (Rx. 1 = ₹10) with the last two figures cut off for the sake of shortness, thus, 149,7 reads one hundred and forty-nine thousand seven hundred tens of rupees:—

Receipts.			Revenue and Expenditure.	Outgoings.	
Budget.	Accounts.			Budget.	Accounts.
54,128,7	54,781,0	A	Principal Heads of Revenue .	9,650,6	9,438,2
686,5	746,6	B	Interest	4,412,2	5,441,8
2,025,3	2,229,6	C	Post Office, Telegraph, and Mint	2,261,5	2,255,8
1,425,3	1,495,7	D	Civil Administration . .	13,179,7	12,906,4
1,177,0	1,606,1	E	Miscellaneous . . .	4,856,2	4,761,1
...	...	F	Famine	94,5	91,4
...	...	G	Construction of Railways .	75,0	80,9
14,892,5	14,533,3	H	Railways	16,481,9	16,655,7
1,688,0	1,714,3	J	Irrigation	2,441,3	2,461,6
539,5	592,3	K	Buildings and Roads . .	5,553,2	5,451,1
897,4	1,060,8	L	Army Services . . .	19,197,0	20,417,9
...	...	LL	Special Defence Works .	...	456,0
...	...	M	Provincial Surplus + or Deficit —	—759,6	+370,6
...	...		Imperial Surplus + or Deficit — .	+16,7	—2,028,8
77,460,2	78,759,7		TOTAL .	77,460,2	78,759,7

Receipts. Budget.	Receipts. Accounts.		Other Transactions.	Outgoings. Budget.	Outgoings. Accounts.
+16,7	—2,028,8		Imperial Surplus or Deficit as above	...	...
...	63,7		Extraordinary Receipts	...	...
...	...	N	Capital Outlay on Railways and Irrigation Works	4,994,2	2,784,8
...	...		Special Defence Works	474,6	...
2,000,5	5,435,8	O	Permanent Debt	...	...
4,213,1	926,5	P	Unfunded Debt	...	...
...	4,8	Q	Deposits and Advances	1,160,8	...
...	...	R	Loans by Government	677,2	397,0
...	...	S	Guaranteed and Subsidized Companies, Capital Accounts	656,2	574,1
...	...	T	Remittances	85,0	14,3
16,250,0	15,358,5	U	Secretary of State's Bills	16,250,0	14,682,5
15,093,7	18,476,6	V	Cash Balance, April 1st	...	...
...	...		Ditto March 31st	13,276,0	19,784,4
37,574,0	38,237,1		Grand Total	37,574,0	38,237,1

Comparison with the year 1886-87.

4. The comparison in respect of revenues is as follows :—

Revenues.	1886-87.	1887-88.	Difference, 1887-88, greater (+) or less (—).
Principal Heads of Revenue	54,482,1	54,781,0	+298,9
Interest	670,5	746,6	+76,1
Post Office, Telegraph, and Mint	2,027,5	2,229,6	+202,1
Civil Departments	1,461,6	1,495,7	+34,1
Miscellaneous	848,3	1,606,1	+757,8
Railways	14,477,8	14,533,3	+55,5
Irrigation	1,656,7	1,714,3	+57,6
Buildings and Roads	727,6	592,3	—135,3
Army Services	985,0	1,060,8	+ 75,8
	77,337,1	78,759,7	+1,422,6

5. Under *Principal Heads of Revenue* the largest difference is in Opium which suffered a further fall during the year. The other heads were satisfactory as noticed in paragraph 12. The large receipts on account of *Interest* were obtained in England where the rate of interest was high and the Secretary of State's balance unusually large. The *Post Office and Telegraph* revenues continue to expand, and in the *Mint* the seignorage receipts were good. The excess under *Miscellaneous* is due chiefly to gain by exchange on transactions of the Subsidized Railway Companies, and in a minor degree to recoveries on account of Upper Burma and to certain unexpected receipts in Bengal. The *Railway* revenue has enlarged with the opening of new lines and the extension of old ones, and a similar improvement has taken place under *Irrigation*, owing to development and extensions chiefly in the Punjab. The decline in *Buildings and Roads* is more apparent than real, as the accounts of 1886-87 included 150,0 realised in connection with the rendition of the Gwalior Fort and Morar Cantonment. The larger sum entered as *Army Services* is the outcome of various causes, the chief being the additions made to the European force.

6. The comparison of the expenditure side is as follows :—

	1886-87.	1887-88.	Difference, 1887-88, greater (+) or less (−).
Direct Demands on the Revenue	9,746,2	9,438,2	− 308,0
Interest	4,310,4	5,441,8	+ 1,131,4
Post Office, Telegraph, and Mint	2,145,3	2,255,8	+ 110,5
Civil Departments	12,698,5	12,906,4	+ 207,9
Miscellaneous	4,701,1	4,761,1	+ 60,0
Famine	309,0	91,4	− 217,6
Construction of Railways	183,1	80,9	− 102,2
Railways	15,666,4	16,655,7	+ 989,3
Irrigation	2,310,7	2,461,6	+ 150,9
Buildings and Roads	5,201,7	5,451,1	+ 249,4
Army Services	19,525,0	20,417,9	+ 892,9
Special Defence Works	325,6	456,0	+ 130,4
	77,123,0	80,417,9	3,294,9

7. The principal difference in the head *Direct Demands on the Revenue* is in Opium, the expenditure being 304,5 less than last year consequent upon the smaller crop in Bengal. There was also a large saving in Salt caused partly by reduction of establishments and partly by the abolition of the agency system for the sale of Salt. The cost of collecting the Assessed Taxes was 21,5 less than in 1886-87, but Assignments and Compensations were higher by 22,1 and Land Revenue by 22,4. The *Famine* expenditure was small in consequence of the grant for Protective Railways having been withdrawn. The *Construction of Railways* was also small, as the works in progress did not require much expenditure. The charge for *Interest* was greater than in 1886-87, partly because of the additions made to the debt in India and England, but chiefly in consequence of the conversion in England of the 4 per cent. stock into $3\frac{1}{2}$ per cent., which involved the payment of an extra quarterly dividend and other charges. The rise in *Post Office, Telegraph, and Mint* has occurred mainly in the Telegraph Department, and consists largely of stores, the purchase of which was particularly small in 1886-87. The increase is also due to a revision of salaries in the higher grades of the Department and to Exchange. As regards *Civil Departments* the principal excess is in Police, 360,2 of the amount being composed of Upper Burma charges. Next, in point of importance, are the savings of 177,2 and 70,1 under Marine and Political resulting from smaller outlay in connection with Burma and the termination of the Afghan Delimitation Commission. The large sum spent on *Railways* is spread over many heads, but the principal items are the maintenance of the new Frontier lines opened in 1887-88, the fall in Exchange and the interest paid by the Secretary of State on new deposits received from the Bengal-Nagpur Railway Company. The excess under *Irrigation* is caused (1) by greater working expenses following on the additional lengths of canal opened for irrigation ; (2) by a larger charge for interest consequent upon additional capital outlay ; (3) by transfer of the Khusdil Khan Reservoir from Section N. of the accounts to this group ; and (4) by a higher scale of expenditure undertaken from Provincial funds in Bengal. In *Buildings and Roads* large sums have been spent in Upper Burma and on the frontier roads in the Punjab and Beluchistan. The excess in *Army Services* arises mainly in regimental pay, &c., in Commissariat charges, in stores, and in non-effective charges.

Comparison of Accounts with Budget Estimates, 1887-88.

8. The following figures exhibit the differences in the net accounts :—

	Better.	Worse.
Principal Heads of revenue	864,7	...
Interest	...	969,5
Post Office, Telegraph, and Mint	210,0	...
Civil Administration	343,7	...
Miscellaneous	524,2	...
Famine	3,1	...
Construction of Railways	...	5 9
Railways	...	533,0
Irrigation	6,0	...
Buildings and Roads	154,9	...
Army Services	...	1,057,5
Special Defence Works	...	456,0
	2,106,6	3,021,9
Combined Deficit, Imperial and Provincial	...	915,3

9. The difference of 864,7 in *Principal Heads of Revenue* is made up of 652,3 excess receipts and 212,4 saving in expenditure. As stated above in paragraph 5 there was a further decline in the price of Bengal Opium, but the effects were counteracted by improvement in other heads, especially Land Revenue, Stamps and Excise. Part of the increase in Land Revenue was obtained by a per contra charge under Assignments and Compensations, which has exceeded the Budget, but otherwise the expenditure has been kept down and has produced the saving noted above. The amount under *Interest* is largely due to the charges connected with the conversion of the 4 per cent. Stock into 3½ per cents. for which the Budget did not provide. The *Post Office* has kept very near the estimates, but the *Telegraph* Department shows a larger revenue and smaller expenditure by 125,3 and 24,3 respectively. The *Mint* receipts were good both as regards seignorage on silver and gain on copper coinage. In *Civil Administration* the revenue is better by 70,4 than was expected, and the improvement is spread over all the heads, except Law and Justice—Jails where there is a deficiency in sale-proceeds of Jail manufactures. On the expenditure side there is a net saving of 273,3. The satisfactory result under *Miscellaneous* is due to various causes. On the receipt side there is an excess of 429,1 of which 379,1 is contributed by exchange as explained in paragraph 100. On the expenditure side considerable savings have accrued from various causes. In Political pensions there is a large decrease from the death of the late King of Oudh, but the ordinary pension charges are growing. Under *Railways* the revenue was short by 359,2 owing largely to diminished traffic on some of the principal lines, while the expenditure exceeded the Budget by 173,8 partly on account of the fall in exchange and partly on account of the surplus profits of the Great Indian Peninsula Railway. In *Buildings and Roads* there is an excess of receipts over Budget amounting to 52,8 consisting of various small items. The expenditure account shows a saving of 102,1, but the estimate was too high. The *Army* receipts are better by 163,4 from larger sales of malt liquor, &c., and the charges are greater by 1,220,9. Of this sum 755,3 relates to operations in Burma and the rest to the ordinary military expenditure. The excess in *Special Defence Works* arises from the progress made in frontier roads and defences, but in the Budget these charges were taken as expenditure not chargeable to Revenue and were entered in Section N. of the Account.

10. The Budget estimated for an excess expenditure of 742,9 on the whole account, but this included charges amounting to 759,6 out of past accumulations of Provincial and Local balances, thereby making a surplus in the Imperial account of 759,6—742,9 or 16,7. The accounts, however, show a deficit of 2,028,8 in the Imperial account, and an increase in the Provincial and Local balances of 370,6 instead of a decrease of 759,6 as estimated. The net Imperial expenditure has, therefore, exceeded the estimate by 16,7+2,028,8 or 2,045,5, while the Provincial and Local balances show an improvement over the estimate of 759,6 + 370,6 or 1,130,2. The details of these differences are given below, the sign + meaning better and — worse than estimate:—

	Revenue Side.			Expenditure Side.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
Principal Heads of Revenue	+161,0	+491,3	+652,3	+176,6	+35,8	+212,4
Interest	+60,8	−7	+60,1	−1,029,6	...	−1,029,6
Post Office, Telegraph, and Mint	+204,6	−3	+204,3	+3,0	+2,7	+5,7
Civil Departments	+27,2	+43,2	+70,4	+167,8	+105,5	+273,3
Miscellaneous	+398,9	+30,2	+429,1	+90,1	+5,0	+95,1
Famine	...	...	...	+1,5	+1,6	+3,1
Construction of Railways	...	...	...	...	−5,9	−5,9
Railways	−489,2	+130,0	−359,2	−188,3	+14,5	−173,8
Irrigation	+74,1	−47,8	+26,3	−55,4	+35,1	−20,3
Buildings and Roads	+11,5	+41,3	+52,8	−146,6	+248,7	+102,1
Army	+163,4	...	+163,4	−1,220,9	...	−1,220,9
Special Defence Works	...	.	...	−456,0	...	−456,0
Total	+612,3	+687,2	+1,299,5	−2,657,8	+443,0	−2,214,8
Total. Net	...	+1,130,2	...	−2,045,5	...	−915,3

11. The improvement in the Provincial Section occurs chiefly in the Principal heads of revenue and in the expenditure of the Civil Departments and under Buildings and Roads.

The notable items making up the difference in the Imperial Section are as follows :—

Imperial.	Better.	Worse.
Land Revenue (net)	83,3	...
Opium Revenue (net)	...	296,5
Salt Revenue (net)	124,0	...
Stamps Revenue (net)	65,5	...
Excise Revenue (net)	223,5	...
Customs Revenue (net)	116,9	...
Interest (net)	...	555,8
Telegraph (net)	150,1	...
Mint (net)	73,3	...
Burma—		
Police	41,6	...
Army	...	755,3
Marine	144,9	...
Territorial and Political Pensions	76,8	...
Gain by Exchange	379,1	...
Other Military expenditure (net) excluding exchange	...	139,6
State Railways (net) excluding exchange on English expenditure shown below	...	389,7
Saving under Military Works	74,7	...
Excess expenditure under Civil Works	...	203,0
Special Defence Works	...	430,9
Exchange on English Expenditure	...	922,1
Minor improvements under other heads	93,7	...
	1,647,4	3,692,9
Net worse	...	2,045,5

Section A.—PRINCIPAL HEADS OF REVENUE.

1886-87. Accounts.		Budget.	1887-88, Revised.	Accounts.
54,482,1	RECEIPTS	54,128,7	54,555,7	54,781,0

12. The most prominent fact in this group is the continued decline in the *Opium* revenue, which has yielded 427,5 less than was received in 1886-87 and 377,8 less than was expected in the Budget. This is the only head which shows a deficiency. *Land Revenue* is better than last year and the Budget by 133,6 and 251,7, respectively, the principal improvements being in Madras from extended cultivation and favourable seasons, and in Bombay from new settlements and recovery of arrears. Part of the improvement in Bombay however is nominal since there is an equivalent increase under the charge head 2—Assignments and Compensations. The increase in the *Salt* duty has added to the collections under that head, and in *Stamps* there seems to be a general growth of the revenue. The proceeds from *Excise* were large in Burma from the restoration of order in that country, in Bengal from improvement in the condition of the people, in the Punjab from suppression of illicit sales, and in Madras and Bombay from the various causes explained in paragraph 19.

I.—Land Revenue.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Ordinary Land Revenue.	Accounts. 1886-87	94,5	622,8	857,2	392,8	3,774,0	5,807,4	2,087,5	4,605,8	3,215,1	21,457,1
	Budget } 1887-88	100,2	614,8	751,1	390,0	3,736,4	5,753,5	2,084,3	4,580,7	3,309,9	21,320,9
	Revised } 1887-88	94,6	610,0	740,0	390,1	3,736,8	5,754,0	2,084,0	4,683,1	3,360,0	21,452,6
	Accounts } 1887-88	97,4	621,2	768,0	394,3	3,717,9	5,742,4	2,070,9	4,820,5	3,425,9	21,659,1
Rent of resumed Police Service lands and Service Commutations.	Accounts. 1886-87	...	...	...	...	7,7	...	19,2	...	873,2	900,1
	Budget } 1887-88	...	...	...	...	7,8	...	18,5	...	810,9	837,2
	Revised } 1887-88	...	...	...	...	7,8	...	18,0	...	876,0	902,4
	Accounts } 1887-88	...	...	...	...	7,5	...	18,2	...	876,8	902,5
Capitation tax	Accounts. 1886-87	...	...	313,7	...	...	...	...	...	...	313,7
	Budget } 1887-88	...	...	319,5	...	...	...	...	...	...	319,5
	Revised } 1887-88	...	...	328,0	...	...	...	...	...	...	328,0
	Accounts } 1887-88	...	...	333,5	...	...	...	...	...	...	333,5
Sale of Proprietary Right, Sale of waste lands, &c., and Receipts for the improvement of Government Estates.	Accounts. 1886-87	...	...	...	1,8	61,9	4	4	6,9	5,6	77,0
	Budget } 1887-88	2	...	...	1,6	42,4	1,1	1	2,8	1,5	49,7
	Revised } 1887-88	1	...	...	1,8	44,8	9	3	3,0	...	50,9
	Accounts } 1887-88	3	...	...	2,5	44,2	1,0	5	1,8	...	50,3
Fisheries and other Receipts classed as Miscellaneous Revenue.	Accounts. 1886-87	17,9	2,9	143,1	36,0	33,6	42,4	65,3	236,4	160,2	738,1
	Budget } 1887-88	15,0	2,5	112,0	32,5	30,4	42,6	57,1	159,3	114,5	566,5
	Revised } 1887-88	30,8	3,2	115,4	32,2	30,6	42,3	65,0	113,9	24,0	457,4
	Accounts } 1887-88	28,1	3,1	116,4	33,1	30,5	43,7	66,0	115,2	31,5	467,6
Upper Burma Receipts.	Accounts. 1886-87	...	...	167,2	...	...	...	...	...	...	167,2
	Budget } 1887-88	...	...	420,3	...	...	...	...	...	...	420,3
	Revised } 1887-88	...	...	370,0	...	...	...	...	...	...	370,0
	Accounts } 1887-88	...	...	378,8	...	...	...	...	...	...	378,8
TOTAL	Accounts. 1886-87	112,4	625,7	1,481,2	430,6	3,877,5	5,850,2	2,172,4	4,849,1	4,254,1	23,653,2
	Budget } 1887-88	115,4	617,3	1,603,5	424,1	3,817,0	5,797,2	2,160,0	4,742,8	4,230,8	23,514,1
	Revised } 1887-88	125,5	613,2	1,553,4	424,1	3,820,0	5,797,2	2,167,9	4,800,0	4,260,0	23,561,3
	Accounts } 1887-88	125,8	624,3	1,597,3	429,9	3,800,1	5,787,1	2,155,6	4,937,5	4,334,2	23,791,8
Deduct—Land Revenue due to Irrigation.	Accounts 1886-87	...	...	...	...	...	87,2	68,2	390,2	51,9	597,5
	Budget } 1887-88	...	...	...	...	...	87,2	40,1	377,9	71,3	576,5
	Revised } 1887-88	...	...	...	...	...	87,2	43,2	386,8	61,2	578,4
	Accounts } 1887-88	...	...	...	...	...	87,2	45,7	409,5	60,1	602,5
TOTAL	Accounts. 1886-87	112,4	625,7	1,481,2	430,6	3,877,5	5,763,0	2,104,2	4,458,9	4,202,2	23,055,7
	Budget } 1887-88	115,4	617,3	1,603,5	424,1	3,817,0	5,710,0	2,119,9	4,364,9	4,165,5	22,937,6
	Revised } 1887-88	125,5	613,2	1,553,4	424,1	3,820,0	5,710,0	2,124,7	4,413,2	4,198,8	22,982,9
	Accounts } 1887-88	125,8	624,3	1,597,3	429,9	3,800,1	5,699,9	2,109,9	4,528,0	4,274,1	23,189,3

13. Under *Ordinary Revenue* the improvement in India as compared with 1886-87 occurs chiefly in Coorg, and is attributed to the extension of coffee assessments to bané lands on which the berry is produced. The budget was not reached chiefly in consequence of short collections in Ajmere and Beluchistan. The amount entered against the Central Provinces for 1886-87 included some arrears, but those for 1887-88 were nearly as large, owing to enhanced rates of assessments principally in the Chattisgarh Division. The rice crop in Lower Burma was poor as compared with 1886-87, but the receipts were better than expected on account of extended cultivation and assessments, resumption of grants and the restoration of order in the country. The Assam budget was made low, as the agricultural prospects

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

were not bright at the time. They improved, however, towards the end of the year, and in Sylhet the realizations were unexpectedly large. Special efforts were made in Bengal and the North-Western Provinces and Oudh in 1886-87 to collect all demands within the year, and hence there was little left in the form of arrears to be realised in 1887-88. Apart from this fact, the amounts receivable in 1887-88 do not appear to have been as fully recovered as the corresponding demands in 1886-87. The Punjab revenue was low in consequence of remissions and suspensions which became necessary towards the end of the year owing to the partial failure of the winter rains. In Madras, the land newly brought under cultivation during the year measured six and a half lakhs of acres, which raised the revenue demand by 150,0 and increased the collections. The improvement in that Presidency is also due to the favourable character of the season, the prompt collections in certain districts and advance collections in others, though these were counterbalanced to some extent by a falling-off in Tanjore, Ganjam, Salem and Madura. The increase in Bombay is largely the result of a change of classification, by which receipts formerly classed under the minor head Fisheries and Other Miscellaneous Revenue are now taken under ordinary revenue. A portion of the excess is also attributed to the unexpected recovery of certain arrears in the Broach District and to new settlements in other parts of the Presidency.

14. As regards the other headings, the Bombay budget for *Rent of Resumed Lands* was based on the old survey rates, but the collections in 1886-87 as well as in 1887-88 proceeded on the new scale. These collections are adjusted by *per contra* debit to 2—Allowances and Assignments, where a corresponding increase has occurred as stated in paragraph 29. The *capitation tax* in Burma improved with the increase of population and by assessments on immigrants whose term of exemption had expired. Some reforms were also introduced in the method of collecting the tax. The *sale of proprietary right*, &c., in Bengal during 1886-87 was unusually high, as it comprised some special items which were noticed in last year's report. The Bombay budget comprised items which really belonged to ordinary revenue and have been so classed in the accounts. The India Revised Estimate for the head *Fisheries and Other Miscellaneous Revenue* exceeded the budget, because it provided 11,1 on account of the revenues of the Borey Valley and Khettran country which have been brought into the public accounts for the first time. The actual collections amounted to 7,1. The large proceeds from *fisheries*, &c., in Burma in 1886-87 included heavy arrears which accumulated during the military operations in that country. From Assam it is reported that there was a good increase in the *miscellaneous revenue* partly from higher assessments and partly from advance payments, but the *fisheries* brought in less than was expected, chiefly in Sylhet, and the yield from elephant mahals was also short as half the number of mahals are now allowed rest annually. As explained in last year's report, the decline in Bengal is nominal being due to the recovery of copying fees in stamps. The Punjab revenue was enhanced by greatly increased mutation fees and other miscellaneous items. The mutation fees have accrued from extensive settlement operations in the Province and were not anticipated in the budget. The change of classification noticed above, by which collections formerly classed as miscellaneous are now treated as ordinary revenue, accounts for the variations under the former head in Madras and Bombay.

15. The following Statements A and B give the usual particulars respecting the distribution of the Land Revenue between the Imperial and Provincial Governments. In the case of the Punjab, this distribution is made according to the provincial contract of 1882 which is still in force in that Province, but as regards the other Provinces new contracts have been framed which came into operation on the 1st April 1887. It was explained in paragraph 54 of the report for 1882-83 that the distribution proceeded on the method "of adjusting the total amount of assigned provincial revenues to the total of assigned provincial expenditure by including in the former a calculated proportion of Land Revenue." In the new contracts a share of the land revenue is assigned to the Provincial Government in the same way as the shares from other heads of revenue and expenditure, and then the account is balanced either by making a grant to the Provincial Government should the assigned revenues be deficient, or by taking a contribution from it if the reverse happens. These grants or contributions, as the case may be, are entered in the following statements in the column headed "Contributions, &c.," together with such other amounts as the Imperial and Provincial Governments may have mutually agreed to treat as exceptional items to be withdrawn from the ordinary operation of the provincial contracts.

A.—Transactions affecting the distribution of Land Revenue in 1887-88.

Province.	Capital outlay from Provincial Revenues.	Contributions, Imperial and Provincial.	Special adjustments between Imperial and Provincial.			Inter-provincial adjustments.	Total net credits (+) or debits (—) to Provincial.
			Receipts.	Payments.	Net.		
Central Provinces	...	−260,9	2,1	...	+2,1	−3,3	−262,1
Burma	...	+38,8	156,5	21,6	+134,9	−5,1	+168,6
Assam	+15,8	−131,2	5,9	2	+5,7	−2,9	−112,6
Bengal	...	−37,9	5,3	...	+5,3	+8,6	−24,0
North-Western Provinces and Oudh	...	+14,6	8	4	+4	+1,4	+16,4
Punjab	...	+3	46,0	26,1	+19,9	+3,4	+23,6
Madras	...	+330,1	21,2	5,0	+16,2	+3,9	+350,2
Bombay	...	+856,5	1	.	+1	+5,1	+861,7

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

B.—Distribution of the Land Revenue in 1887-88.

Province.	Total Revenues.	Proportion assigned to Provincial Government.	Provincial share.	Special adjustments noted above.	Revised share.	Land Revenue not included in the Division.			Distribution of the Land Revenue.			
						Impl.	Provl.	Local.	Impl.	Provl.	Local.	Total.
Central Provinces	624,3	Whole	624,3	−262,1	362,2	...	...	...	262,1	362,2	...	624,3
Burma	1,110,4	One-third	370,1	+168,6	538,7	378,8	107,3	8	950,5	646,0	8	1,597,3
Assam	429,9	Whole	429,9	−112,6	317,3	...	...	...	112,6	317,3	...	429,9
Bengal	3,761,7	One-fourth	940,4	−24,0	916,4	...	38,4	...	2,845,3	954,8	...	3,800,1
N.-W. Provinces and Oudh	5,725,6	"	1,431,4	+16,4	1,447,8	...	61,5	...	4,277,8	1,509,3	...	5,787,1
Punjab	2,152,0	40·7193 p.ct.	876,3	+23,6	899,9	...	...	3,6	1,252,1	899,9	3,6	2,155,6
Madras	4,829,8	One-fourth	1,207,5	+350,2	1,557,7	...	...	107,7	3,272,1	1,557,7	107,7	4,937,5
Bombay	3,441,1	"	860,3	+861,7	1,722,0	...	876,8	16,3	1,719,1	2,598,8	16,3	4,334,2

II.—Opium.

1886-87, Accounts.		Budget.	1887-88, Revised.	Accounts.
6,147,0	Bengal sale of Opium	6,270,0	6,033,7	6,038,0
2,583,4	Bombay Opium Pass fees	2,416,8	2,297,0	2,267,5
	Excise Opium—			
2	India	2	2	2
21,5	Central Provinces	22,0	20,4	20,3
33,3	Burma	30,0	35,0	35,0
42,0	Assam	42,9	41,1	41,1
55,2	Bengal	53,5	56,2	56,7
43,7	North-Western Provinces	44,0	42,5	42,7
3,2	Punjab	4,2	5,0	5,2
13,5	Miscellaneous	9,7	13,1	8,8
8,943,0	Total	8,893,3	8,544,2	8,515,5

16. The decline in *Bengal* is due to the average price realised at the opium sales having been less by R41 than was estimated in the budget and in *Bombay* to the revenue from pass fees having been affected, it is understood, by the dealers holding back for higher prices. The Bombay receipts in 1886-87 were abnormally high, as explained in last year's report. The excise revenue was short in the *Central Provinces* owing to a failure of harvests and in *Assam* from decreasing consumption. In the *N.-W. Provinces* and *Oudh* the budget was too high, but the other provinces report a general improvement, which in the case of *Burma* may be attributed to the quieter state of the country whereby the revenue officers have been able to give more time to excise administration. The following table shows the sales and produce in Bengal and the exports from Bombay:—

Year.	Bengal.					Bombay.		
	Balance in stock on 1st April, Chests.	Produce of season, Chests.	Chests sold.	Average price per chest. R	Total price.	Chests.	Rate.	Amount.
1877-78	71,315	67,167	49,500	1,266	6,269,3	45,830	600	2,749,8
1878-79	88,982	43,140	55,500	1,225	6,798,6	36,807	650	2,393,0
1879-80	76,622	49,961	59,100	1,170	6,914,2	46,211½	650 & 700	3,141,1
1880-81	67,483	52,969	56,400	1,362	7,683,6	36,069½	700	2,526,2
1881-82	64,052	49,732	56,400	1,324	7,465,3	31,196	700	2,184,7
1882-83	57,384	51,697	56,400	1,222	6,890,5	36,327	700 & 650	2,395,6
1883-84	52,681	38,214	54,400	1,250	6,803,7	38,586	650	2,508,5
1884-85	36,495	65,993	46,698	1,296	6,052,0	39,039	650	2,537,9
1885-86	55,790	64,925	50,994	1,235	6,296,0	37,677	650	2,449,0
1886-87	69,705	64,500	54,750	1,123	6,147,0	39,745½	650	2,583,4
1887-88, Budget	...	...	57,000	1,100	6,270,0	37,182	650	2,416,8
1887-88, Revised	...	...	57,000	1,059	6,033,7	35,374	650	2,297,0
1887-88, Actuals	79,455	57,500	57,000	1,059	6,038,0	34,884½	650	2,267,5

III.—Salt.

			India.	Central Provinces.	Burma.	Bengal.	Madras.	Bombay.	Total.
Sale of Government Salt.	Accounts	1886-87	172,6	62,2	...	...	427,7	61,2	723,7
	Budget	1887-88	177,2	61,9	...	...	323,8	32,5	595,4
	Revised	1887-88	163,6	27,6	...	...	226,7	48,0	465,9
	Accounts	1887-88	136,2	27,6	...	...	257,4	46,0	467,2

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

III.—Salt—*continued.*

			India.	Central Provinces.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Excise on local manufacture.	Accounts	1886-87	9,5	...	3,3	...	985,1	1,516,5	2,514,4
	Budget	1887-88	8,0	...	3,2	...	1,129,4	1,493,5	2,634,1
	Revised		9,0	...	2,5	...	1,177,5	1,651,0	2,840,0
	Accounts		11,6	...	2,0	...	1,175,0	1,690,8	2,880,0
Duty on imported Salt.	Accounts	1886-87	...	..	29,5	1,948,5	2	2,0	1,980,2
	Budget	1887-88	...	...	16,5	1,916,8	5	2,2	1,936,0
	Revised		...	...	27,9	1,931,1	1,2	2,0	1,962,2
	Accounts		...	...	38,4	1,853,1	2,2	2,2	1,895,9
Inland Customs duty	Accounts	1886-87	1,371,0	...	...	...	...	...	1,371,0
	Budget	1887-88	1,361,6	...	...	...	...	...	1,361,6
	Revised		1,410,7	...	...	...	...	...	1,410,7
	Accounts		1,382,7	...	...	...	...	...	1,382,7
Miscellaneous .	Accounts	1886-87	42,6	...	...	10,2	12,0	3,5	68,3
	Budget	1887-88	42,4	...	...	10,3	15,5	1,8	70,0
	Revised		16,7	...	...	8,9	14,6	4,0	44,2
	Accounts		16,6	...	...	7,8	14,4	6,1	44,9
Upper Burma .	Accounts	1886-87	...	...	...	...	...	...	...
	Budget	1887-88	...	...	7,5	...	...	...	7,5
	Revised		...	...	1	...	...	...	1
	Accounts		...	...	...	...	...	...	...
TOTAL .	Accounts	1886-87	1,595,7	62,2	32,8	1,958,7	1,425,0	1,583,2	6,657,6
	Budget	1887-88	1,589,2	61,9	27,2	1,927,1	1,469,2	1,530,0	6,604,6
	Revised		1,600,0	27,6	30,5	1,940,0	1,420,0	1,705,0	6,723,1
	Accounts		1,547,1	27,6	41,0	1,860,9	1,449,0	1,745,1	6,670,7

17. In *India* the increased receipts in Customs and Excise duties are due to development of trade on the opening of the Jhelum Bridge, the Sindh-Sagar Railway, and the Salt Branch of the Jodhpore State line, as well as to the reduction in freight charges to the North-Western Provinces and Sindh markets, but these advantages were more than counterbalanced by a falling-off in the sale of Government salt which was caused partly by the increase in the rate of duty and partly by the abolition of the Agency system for the sale of Sambhar salt which has told most seriously on the collections on account of carriage and freight. The unsatisfactory results in the *Central Provinces* are due to the abolition of the Baragora Salt Agencies, and in *Bengal* to an over-estimate, but there was also in this province a short clearance from bond during the year owing to high prices prevailing at the time. In *Burma*, on the other hand, the realizations are more satisfactory, owing to the large importations which, though affecting the local manufacture, increased the duty. The fluctuations in *Madras* are attributable partly to the Orissa portion of the budget having been too high and partly to the extended substitution of the excise system in place of the Government monopoly, as well as to the introduction of the enhanced rate of duty. In *Bombay* the demand for Kharagoda salt declined in consequence of the abolition of the agencies beyond the Presidency and of the competition of the Pachbudra commodity. On the other hand, the increased rate of duty enlarged the revenue, and this was attended by greater exports by sea and land in consequence of the opening of the Western India Portuguese Railway. It is also reported that a large quantity of salt has been used for fish-curing purposes.

IV.—Stamps.

			India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Court-fee Stamps .	Accounts	1886-87	22,4	103,8	58,7	54,0	999,2	483,6	235,5	363,0	271,1	2,591,3
	Budget	1887-88	21,3	95,7	58,6	56,1	979,9	476,2	232,8	366,0	257,6	2,544,2
	Revised		23,9	105,6	56,7	53,7	1,034,0	488,0	237,8	367,5	268,0	2,635,2
	Accounts		24,7	108,2	55,0	60,2	1,026,5	493,7	241,3	370,9	268,8	2,649,9
Commercial and other Stamps.	Accounts	1886-87	19,4	42,6	29,3	19,8	334,3	150,6	113,1	212,2	169,0	1,090,3
	Budget	1887-88	18,7	42,3	30,6	21,0	350,8	151,3	104,7	216,6	165,5	1,101,5
	Revised		20,3	44,9	30,1	18,9	337,5	157,6	123,8	219,9	169,7	1,122,7
	Accounts		21,4	44,7	31,6	18,0	340,2	161,0	127,0	219,0	174,3	1,137,2
Fines and Penalties and Miscellaneous	Accounts	1880-87	3	5	8	4	12,8	2,6	2,8	6,9	39,2	66,3
	Budget	1887-88	2	5	8	4	9,3	2,5	2,5	7,4	36,9	60,5
	Revised		3	5	1,8	4	16,0	4,4	3,4	7,6	45,3	79,7
	Accounts		3	5	1,8	5	14,9	4,2	3,6	7,3	45,4	78,5
Upper Burma .	Accounts	1886-87	...	...	3,4	...	...	...	...	...	...	3,4
	Budget	1887-88	...	...	10,0	...	...	...	...	...	...	10,0
	Revised		...	...	10,5	...	...	...	...	...	...	10,5
	Accounts		...	...	10,7	...	...	...	...	...	...	10,7
TOTAL .	Accounts	1886-87	42,1	146,9	92,2	74,2	1,346,3	636,8	351,4	582,1	479,3	3,751,3
	Budget	1887-88	40,2	138,5	100,0	77,5	1,340,0	630,0	340,0	590,0	460,0	3,716,2
	Revised		44,5	151,0	99,1	73,0	1,387,5	650,0	365,0	595,0	483,0	3,848,1
	Accounts		46,4	153,4	99,7	78,7	1,381,6	658,9	371,9	597,2	488,5	3,876,3

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

18. The *India* budget was too low. In the *Central Provinces*, there has been a steady growth of the revenue, for which the budget did not allow as it was supposed that the receipts in 1886-87 were largely the result of special causes. The *Burma* budget for Court-fee Stamps was too sanguine and for Commercial and other Stamps too low. The budget for Upper Burma was necessarily rough. The report from *Assam* shews that the rise of Court-fee Stamps in that Province is largely due to process fees recovered in stamps with reference to arrears of land revenue realised in Sylhet. There has also been some increase in the Assam Valley. The decline in Commercial and other Stamps has also occurred in Sylhet from the impoverished condition of the people owing to floods and bad harvests. The *Bengal* figures indicate a steady development of revenue, although this year there was a specially large receipt on the probate of the will of a Zemindar in Monghyr. There is a progressive rise in the *North-Western Provinces and Oudh* for which neither the revised estimate nor the budget made sufficient allowance. The increase in the Punjab under Court-fee Stamps is ascribable to the institution of several suits for large sums, and in the other Stamps to bad harvests and expansion of trade, while in Madras it is partially accounted for by large sales to a New Bank opened during the year, and by the value of stamps taken in connection with the lease of a large Zemindary. But apart from these special items, there was a great increase in Madras both in judicial and non-judicial stamps, the former being attributable chiefly to greater litigation and the latter to activity in trade. The Bombay figures include a receipt of 8,3 on account of probate duty on the estate of a millionaire, independently of which trade was brisk in that Presidency and the revenue was benefited accordingly.

V.—Excise.

			India.	Central Provinces.	Burma.	Assam.	Bengal	N.-W. P. and Oudh.	Punjab.	Madras	Bombay.	TOTAL.
License and Distillery Fees and Duties for the sale of Liquors and Drugs.	Accounts	1886-87	70,4	214,6	135,9	53,1	854,7	523,9	100,5	853,1	805,0	3,611,2
	Budget	1887-88	63,2	186,4	121,7	52,0	844,0	512,1	95,6	810,5	780,0	3,466,4
	Revised		75,2	193,8	133,5	48,2	932,5	512,1	102,9	896,0	817,7	3,711,9
	Accounts		80,1	192,1	152,5	47,5	925,1	505,1	104,4	913,6	821,4	3,747,8
Opium	Accounts	1886-87	2,7	42,2	110,7	166,7	157,0	53,5	36,0	62,7	113,8	745,3
	Budget	1887-88	2,5	43,4	100,4	170,3	155,4	52,6	34,9	67,5	103,0	730,0
	Revised		2,5	40,0	116,0	164,3	164,2	52,5	35,0	63,0	118,3	756,4
	Accounts		2,8	39,9	116,1	162,8	160,8	51,5	32,[illegible]	59,4	117,1	742,5
Other Receipts	Accounts	1886-87	1	7	1,1	...	9	4	5	9	7,4	12,0
	Budget	1887-88	2,3	2	1,4	...	6	3	2	2,0	17,0	24,0
	Revised		2,3	1,2	5	...	8	4	5	1,0	8,0	14,7
	Accounts		1	1,2	2	...	7	6	3,5	9	8,1	15,3
Upper Burma	Accounts	1886-87	...	...	6,7	...	...	...	...	...	...	6,7
	Budget	1887-88	...	...	5,0	...	...	...	...	...	...	5,0
	Revised		...	...	20,1	...	...	...	...	...	...	20,1
	Accounts		...	...	29,1	...	...	...	...	...	...	29,1
TOTAL	Accounts	1886-87	73,2	257,5	254,4	219,8	1,012,6	577,8	137,0	916,7	926,2	4,375,2
	Budget	1887-88	68,0	230,0	228,5	223,2	1,000,0	565,0	130,7	880,0	900,0	4,225,4
	Revised		80,0	235,0	270,1	212,5	1,097,5	5[illegible]5,0	139,0	960,0	944,0	4,503,1
	Accounts		89,0	233,2	297,9	210,3	1,086,6	557,2	140,0	973,9	946,6	4,534,7

19. The large Revenue in *India* has accrued chiefly in Bangalore, to which a number of camp followers returned from Burma and where there was a rise in the wages of labourers and workmen generally. This increase of wages extended to Coorg and gave a lift to the excise revenue. There were also arrear collections in Ajmere, but the completion of the railway to Quetta reduced the number of workmen there and so diminished the sale of exciseable articles. The budget omitted to provide for the recovery from the Mysore State of the amount due from it towards the Toddy revenue of the assigned tracts. In the *Central Provinces* bad harvests ruled throughout the year. In *Burma* the more settled state of the country, the high price of paddy, the introduction of revised rules for the sale of liquor, and a better excise administration contributed largely to the increase. In *Assam* the vendors of Country-spirits in the Sibsagar District formed a combination not to sell country-spirits, and no licenses for the sale of country-spirits were therefore put up for sale, rum-shops being substituted. The fall under opium is attributed to a decrease in the use of the drug by the Assamese. The *Bengal* revenue suffered in 1885-86 from the bad agricultural season of that year, but revived in 1886-87. The budget was framed on the experience of 1885-86, but was raised in the Revised according to the facts then available. The Revised however was not reached, as some advance payments were made in 1886-87 and included in the accounts of that year. The *North-Western Provinces and Oudh* had a bad year as regards excise revenue owing to high price of food grains. In the *Punjab* a large number of illicit shops were suppressed and the bids for licenses rose. The budget was too low. The improved receipts in *Madras* under *License and Distillery fees*, &c., have accrued chiefly from an increase in the rates of excise duty on Country-spirits in certain districts, from higher rents for the lease of Toddy and Country-spirits farms, and from better

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

administration and preventive arrangements generally. The fall in *Opium* is due to a reaction from excessive bids for opium farms in the previous year. In *Bombay* agreements have been concluded by which the excise arrangements in certain Native States, such as Cambay, Bhandaria, Umeta, &c., have been brought under British management, and toddy was tapped throughout the year, while in 1886-87 the tappers were on strike for the first six months. It is also reported as regards opium that the farmers in Gujarát imported the Doongarpur drug largely for home consumption, owing to a rise in the price of Málwa opium. The budget for other receipts was too high.

VI.—Provincial Rates.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
District and Local Rates and Cesses.	Accounts . 1886-87	2,1	...	102,8	51,3	...	431,8	189,1	432,4	244.4	1,453,9
	Budget . 1887-88	2,1	...	86,0	52,1	...	420,8	190,5	425,0	239,1	1,424,6
	Revised . 1887-88	2,1	...	86,0	47,5	...	429.8	190,5	436,0	244 5	1,436,4
	Accounts . 1887-88	2,1	...	89,2	50,1	...	428,9	193,0	435,8	250,9	1,450,0
Village Service, Patwari and Chowkidari Cesses.	Accounts . 1886-87	3,5	31,8	...	...	...	30,7	110,7	213,3	23,2	413,2
	Budget . 1887-88	3,0	33,2	...	...	...	30,5	110,0	216,1	22,0	414,8
	Revised . 1887-88	3,4	33,2	...	...	...	31,2	110,0	215,8	24,0	417,6
	Accounts . 1887-88	3,3	31,2	..	...	...	31,8	113,5	247,5	25,0	452,3
Education Cess .	Accounts . 1886-87	9	12,1	...	...	...	14,9	3,6	...	...	31,5
	Budget . 1887-88	8	13,2	...	...	...	14,7	3,6	...	...	32,3
	Revised . 1887-88	9	13,2	...	...	...	14,7	3,6	...	...	32,4
	Accounts . 1887-88	8	13,3	...	...	...	14,7	2,2	...	...	31,0
Road Cess . .	Accounts . 1886-87	...	13,0	...	...	371,3	4,7	3,4	1	...	392,5
	Budget . 1887-88	...	14,1	...	...	371,7	4,8	3,4	1	...	394,1
	Revised . 1887-88	...	14,1	...	...	368,0	4,8	3,4	1	...	390,4
	Accounts . 1887-88		14,3	...	...	347,9	4,6	1,9	1	...	368,8
Public Works Cess.	Accounts . 1886-87	...	...	...	...	385,9	...	...	3,9	...	389,8
	Budget . 1887-88	...	...	..	...	378,9	...	...	4,2	...	383,1
	Revised . 1887-88	...	...	...	...	387,8	...	...	3,1	...	390,9
	Accounts . 1887-88	...	...	...	...	382,0	...	...	4,1	...	386,1
Famine Insurance, Canals and Railways.	Accounts . 1886-87	...	13,0	...	...	...	164,2	64,9	...	...	242,1
	Budget . 1887-88	...	12,8	...	...	...	163,4	63,5	...	...	239,7
	Revised . 1887-88	...	12,8	...	...	...	163,4	63,5	...	...	239,7
	Accounts . 1887-88	...	12,9	...	...	...	162,8	66,7	...	...	242,4
Rate on Wards' Estates.	Accounts . 1886-87	...	...	...	...	10,0	...	3	...	...	10,3
	Budget . 1887-88	...	...	...	...	8,7	...	3	...	...	9,0
	Revised . 1887-88	...	...	...	...	8,0	...	3	...	...	8,3
	Accounts . 1887-88	...	...	...	...	10,3	...	4	...	...	10,7
District Post Cess .	Accounts . 1886-87	...	3,1	...	...	32,8	3,7	1,7	...	...	41,3
	Budget . 1887-88	...	3,5	...	...	30,7	3,7	1,7	...	...	39,0
	Revised . 1887-88	...	3,3	...	...	31,5	3,7	1,7	...	...	40,2
	Accounts . 1887-88	...	3,1	...	...	34,3	3,7	1,0	...	...	42,4
Original Rates in Oudh.	Accounts . 1886-87	...	...	...	...	...	18,6	...	...	...	18,6
	Budget . 1887-88	...	...	...	..	...	18,4	...	...	...	18,4
	Revised . 1887-88	...	...	...	...	...	18,4	...	...	...	18,4
	Accounts . 1887-88	...	...	...	...	...	18,4	...	...	...	18,4
Other Miscellaneous Cesses.	Accounts . 1886-87	2,7	3	...	...	3,6	...	...	...	...	6,6
	Budget . 1887-88	1,9	...	...	...	...	...	...	...	...	1,9
	Revised . 1887-88	1,9	3	...	...	22,2	...	...	...	...	24,4
	Accounts . 1887-88	1,8	...	...	...	31,4	...	...	...	...	33,2
TOTAL .	Accounts . 1886-87	9,2	73,3	102,8	51,3	803,6	668,6	373,7	649.7	267,6	2,999,8
	Budget . 1887-88	7,8	76,8	86,0	52,1	790,0	665,3	373,0	645,4	261,1	2,957,5
	Revised . 1887-88	8,3	76,9	86,0	47,5	817,5	666,0	373,0	655,0	268,5	2,998,7
	Accounts . 1887-88	8,0	75,1	89,2	50,1	805,9	664,9	378,7	687,5	275,9	3,035,3

20. These rates being raised from the land are affected more or less by the causes which influence the collection of land revenue. In *Burma* the collections last year included large arrears. During the present year a change has been made in *Bengal* in bringing to account the Road-cess Collections which are now partly shown under the minor head Miscellaneous instead of wholly under Road-cess. In the *Punjab* there were arrear realizations and some additional revenue was also obtained from the assessment of land watered by the Sidhnai canal in the Mooltan district. In *Madras* the bulk of the increase appertains to the Village Service Fund, the receipts of which show a general improvement in nearly all districts. The newly imposed house-tax in that Presidency under Local Funds Act V of 1884 also shows considerable improvement as compared with the previous year. Moreover, an Item of about 6,2 being the sale-proceeds of Service Inams has been shown here instead of under XXV.—Miscellaneous.

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

VII.—Customs.

			Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Sea Customs.							
Import duties	Accounts	1886-87	102,8	150,6	71,4	187,2	512,0
	Budget	1887-88	89,1	141,5	70,0	176,6	477,2
	Revised	1887-88	97,1	158,0	102,3	213,5	570,9
	Accounts	1887-88	97,7	148,6	104,6	215,0	565,9
Export duties	Accounts	1886-87	476,3	158,0	51,6	29,8	715,7
	Budget	1887-88	492,3	160,0	50,0	27,0	729,3
	Revised	1887-88	485,6	193,5	41,3	30,8	751,2
	Accounts	1887-88	470,3	213,7	48,4	32,2	764,6
Other Receipts, including *Land Customs.*	Accounts	1886-87	2,1	6,9	2,7	6,9	18,6
	Budget	1887-88	2,1	5,7	12,0	6,4	26,2
	Revised	1887-88	2,3	6,5	10,0	5,7	24,5
	Accounts	1887-88	2,5	6,0	2,8	7,0	18,3
Upper Burma Receipts	Budget	1887-88	...	...	...	...	...
TOTAL	Accounts	1886-87	581,2	315,5	125,7	223,9	1,246,3
	Budget	1887-88	583,5	307,2	132,0	210,0	1,232,7
	Revised	1887-88	585,0	358,0	153,6	250,0	1,346,6
	Accounts	1887-88	570,5	368,3	155,8	254,2	1,348,8

21. The *import duties* have yielded more than was anticipated in the Budget, owing to a general improvement in trade, as well as to the changes introduced by the Tariff Act of 1887, and to the new tax on mineral oils. The Bengal Revised expected too much from this new tax, and made no allowance for the falling-off in revenue on the imports of wines and spirits. The high receipts in Madras are mainly in consequence of large importations of Colombo arrack into the town of Madras, owing to the temporary closing of toddy shops on the introduction of the free tapping system.

22. The *export duties*, on the whole, have also produced more than was expected, although the collections were short in Burma, where the demand for rice in Upper Burma diminished the exports of that article, and in Madras from which Ceylon took less than in 1886-87. These deficiencies, however, were more than covered by larger exports from Bengal and Bombay.

VIII.—Assessed Taxes.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
124,2	India	200,4	192,0	135,1
40,3	Central Provinces	40,0	38,4	40,9
20,5	Assam	20,0	21,7	23,0
364,5	Bengal	379,6	370,0	383,5
222,0	N.-W. Provinces and Oudh	231,0	216,0	218,8
112,4	Punjab	99,0	99,0	110,5
154,3	Madras	126,0	145,0	168,1
316,5	Bombay	310,0	335,0	351,5
1,354,7	TOTAL	1,406,0	1,417,1	1,431,4

The foregoing figures may be redistributed as follows for the purpose of the present review :—

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
	CIVIL DEPARTMENTS—			
81,0	India	95,0	86,6	92,6
38,4	Central Provinces	40,0	38,4	38,2
19,3	Assam	20,0	21,7	22,0
354,7	Bengal	379,6	370,0	374,0
215,9	N.-W. Provinces and Oudh	231,0	216,0	213,4
99,4	Punjab	99,0	99,0	95,6
138,3	Madras	126,0	145,0	152,8
300,7	Bombay	310,0	335,0	335,9
1,247,7	TOTAL CIVIL	1,300,6	1,311,7	1,324,5
46,9	Military Department	48,0	47,9	47,9
46,9	Public Works Department	43,4	43,7	45,3
2,0	Marine Department	2,0	1,9	1,8
5,6	Post Office Department	5,7	5,7	5,7
5,6	Telegraph Department	6,3	6,2	6,2
1,354,7	TOTAL AS ABOVE	1,406,0	1,417,1	1,431,4

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

23. The amounts entered above against Civil Departments represent assessments on both official and non-official incomes, while those entered against other departments consist almost entirely of collections from Government Officers. Hence as regards the latter the accounts approach the estimates very closely. With respect to the recoveries in the Civil Departments, it was difficult to frame an accurate estimate as the Income Tax was only introduced in the preceding year. The total result, however, is satisfactory being in excess of the estimates as well as of the accounts of 1886-87.

IX.—Forest Revenue.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
I											
Timber and other Produce removed by Government Agency.	Accounts. 1886-87	6,8	8,5	154,3	...	10,8	82,4	71,8	27,6	100,5	552,7
	Budget } 1887-88	7,4	13,6	130,1	2,0	10,3	72,7	50,8	51,9	184,1	528,9
	Revised } 1887-88	9,4	14,8	145,8	7	8,3	68,5	61,1	46,0	194,0	548,0
	Accounts } 1887-88	19,0	14,3	162,7	2	8,4	50,5	39,5	29,8	178,7	503,1
II											
Timber and other Produce removed by consumers or purchasers.	Accounts. 1886-87	5,6	84,0	25,1	18,3	51,5	71,0	37,4	94,9	102,4	490,2
	Budget } 1887-88	4,0	94,4	21,6	10,3	56,5	68,1	33,0	95,5	115,4	507,8
	Revised } 1887-88	5,9	91,5	24,5	21,4	57,9	71,1	32,8	97,0	112,0	515,0
	Accounts } 1887-88	6,4	91,9	38,8	22,6	54,1	68,7	35,7	104,8	114,8	537,8
Other Receipts	Accounts. 1886-87	5	3,2	20,5	2,9	3,1	4,0	3,5	2,2	10,4	50,3
	Budget } 1887-88	5	3,2	13,3	2,7	3,2	3,8	5,2	1,6	10,5	44,0
	Revised } 1887-88	7	3,2	14,8	2,9	3,8	4,4	3,5	2,3	9,8	45,4
	Accounts } 1887-88	1,1	3,1	20,4	3,9	3,3	5,0	3,5	2,9	9,7	53,5
Upper Burma Receipts.	Accounts 1886-87	...	...	10,8	...	...	...	...	...	...	10,8
	Budget } 1887-88	...	...	50,0	...	...	...	...	...	...	50,0
	Revised } 1887-88	...	...	32,7	...	...	...	...	...	...	32,7
	Accounts } 1887-88	...	...	29,7	...	...	...	...	...	...	29,7
TOTAL	Accounts. 1886-87	12,9	95,7	210,7	21,2	65,4	157,4	112,7	124,7	303,3	1,104,0
	Budget } 1887-88	11,9	111,2	215,0	24,0	70,0	144,0	95,0	149,0	310,0	1,130,7
	Revised } 1887-88	16,0	109,5	217,8	25,0	70,0	144,0	97,4	146,2	315,8	1,141,7
	Accounts } 1887-88	26,5	109,3	251,6	26,7	65,8	124,8	78,7	137,5	303,2	1,124,1

		Sterling.	Exchange.	TOTAL.		
England	Accounts. 1886-87	...	...	...	Total including England. Accounts. 1886-87	1,104,0
	Budget } 1887-88	...	...	..	Budget } 1887-88	1,130,7
	Revised } 1887-88	...	...	...	Revised } 1887-88	1,141,7
	Accounts } 1887-88	...	...	...	Accounts } 1887-88	1,124,1

24. In contrasting the figures of 1886-87 with those of 1887-88, it is to be noted that in the former year the revenue in the Andamans was not included in this head, but was taken to XVIA.—Law and Justice—Courts of Law, with the other receipts of that penal settlement. In 1886-87, moreover, the demand for timber was weak in the Central Provinces, Bengal, and Madras, while the state of Burma interfered with forest operations in that country. During 1887-88 the *India* revenue was unexpectedly increased by the sale-proceeds of 600 tons of *Padouk* sent to Europe, and which, it was supposed, would not come so soon into the accounts. There was also a good demand for timber and other forest produce in *India* and the *Central Provinces*, while the more settled condition of *Burma* led to large sales and higher prices were obtained than were expected. The budget for *Upper Burma receipts* was in the circumstances very rough. The collections in *Assam* suffered from the extraordinary difficulties encountered in bringing the timber of the Garo Hills to sale depôts, but this was more than covered by recovery of the export trade in sâl timber from Lower Assam to Bengal, by large imports from Manipur into Cachar and by the levy throughout the year of pass fees on the timber drawn from Hill Tipperah into Sylhet. In *Bengal* the indents from State Railways were small, about 88,000 bamboos were lost by floods, and in the Chittagong Division people avoided the forest in the interior of the hill tracts for fear of raids from across the frontier; but on the other hand, the sale improved of some descriptions of timber and minor produce. The report from the *North-Western Provinces and Oudh* shows that the demand for sleepers had nearly ceased and so caused the small receipts in 1887-88. There was also a decline in the sale of firewood and of dry timber which is used by the poorer classes, who were in less prosperous circumstances this year. These deficiencies, however, were partly met by increased indents from the Irrigation Department, by sales of standing trees, of timber obtained from improvement fellings and of grass, by salvage receipts in connec-

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

tion with operations on the Gunduk river, by royalty on elephants captured by the Bulrampur Khedda, and by the Jumna river dues. The *Punjab* revenue also suffered from the diminished requirements of the Public Works Department and of the public generally, but the proceeds from scantling and firewood and from grazing dues were better than expected in some parts of the country. In *Madras* higher prices were obtained and a larger yield from grazing dues secured than in 1886-87, but both the budget and revised were too sanguine. As regards *Bombay* the aggregate results nearly agree with the actuals of the previous year, though the details differ. The falling off under timber, &c., removed by Government agency is in the Sind and Northern Circles due to slack traffic on the North-Western Railway and to a small demand for timber and myrabolams. The decline would have been much greater, but for a large increase in the Southern Circle from (1) an unexpected indent for 35,000 teak sleepers from the Southern Mahratta Railway, as well as from the value of sleepers supplied to the Western India Portuguese Railway Company, in 1886-87 having been credited in the accounts for the year under report; (2) to the fact that 3,000 teak trees were added to the departmental fellings originally in the budget: and (3) to a larger supply of fuel to the Southern Mahratta Railway than was anticipated. The improvement in timber removed by purchasers is in the Northern and Sind Circles, and is due in the former (1) to large quantities of timber and firewood having been sold in the Thana Division by "Compartments" of so many acres for a lump sum, in connection with the clearance of the site of the new "Tansa Lake" for the supply of additional water for the city of Bombay, and (2) to grazing fees, which, in the original estimate, were under-estimated by the Conservator. The improvement in the Sind Circle is due (1) to the growing demand in Lower Sind for small bábul timber for export; and (2) to a demand for grazing and fodder grass due to the larger area that has been added to the reserves. On the other hand, there was a decrease in the revenue of the Southern Circle due (1) to fewer permits for timber being taken out in the Southern Division of Kanara than were originally anticipated; (2) to the diminished demand for wood in Bijápur owing to sales from Inámdári forests, and to the restriction of operations in Kolába, the markets having become overstocked with wood sold in the previous year.

X.—Registration.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Fees for registering Documents.	Accounts. 1886-87	1,5	4,3	2,3	3,6	96,2	23,1	15,5	85,0	37,0	268,5
	Budget } 1887-88	1,3	4,2	2,4	3,0	103,8	23,4	14,5	84,3	37,2	275,0
	Revised } 1887-88	1,6	4,6	2,6	3,2	95,6	24,5	17 0	88,5	41,1	278,7
	Accounts } 1887-88	1,4	4,6	2,7	3,1	95,9	24,5	17,8	88,2	41,7	279,9
Fees for copies of registered Documents.	Accounts. 1886-87	1	2,3	1	...	2,6	6,8	3,8	2 0	8	18,5
	Budget } 1887-88	1	2,0	1	1	2,0	6,7	3,6	2,0	7	17,9
	Revised } 1887-88	1	2,4	1	...	2,0	7,7	4,2	2,2	7	19,4
	Accounts } 1887-88	1	2,4	1	1	2,3	7,7	4,3	2,2	6	19,8
Other Receipts	Accounts. 1886-87	...	1,2	1	...	5,0	4,6	...	2	6	11,7
	Budget } 1887-88	...	1,1	1	...	2,8	4,4	...	2	7	9,3
	Revised } 1887-88	...	1,2	1	...	4,4	4,8	.	3	7	11,5
	Accounts } 1887-88	...	1,3	1	...	3,6	4,9	...	3	8	11,0
Upper Burma Receipts.	Accounts. 1886-87	...	...	4	...	...	...	...	...	...	4
	Budget } 1887-88	...	...	5	...	...	...	...	...	...	5
	Revised } 1887-88	...	..	6	...	...	...	...	...	...	6
	Accounts } 1887-88	...	...	6	...	...	...	...	...	...	6
TOTAL	Accounts. 1886-87	1,6	7,8	2,9	3,6	103,8	34,5	19,3	87,2	38,4	299,1
	Budget } 1887-88	1,4	7,3	3,1	4,0	109,2	34,5	18,1	86,5	38,6	302,7
	Revised } 1887-88	1,7	8,2	3,4	3,2	102,0	37,0	21,2	91,0	42,5	310,2
	Accounts } 1887-88	1,5	8,3	3,5	3,2	101,8	37,1	22,1	90,7	43,1	311,3

25. There is nothing specially noticeable in India, the Central Provinces, Burma and Assam. The diminished receipts in *Bengal* are due to a loss in searching fees, consequent upon an order of the High Court cancelling the rule which required a search to be made prior to the sale of immoveable property under attachment in execution of decree, in order to ascertain whether it was subject to any antecedent incumbrance. In the *North-Western Provinces and Oudh* the high price of food-grains contributed largely to the increase, while in the *Punjab* it is explained to be the result of bad harvest and a rise in the price of land leading to numerous transfers. The steady improvement observable in *Madras* is secured by affording greater facilities in the registration of documents, and the high actuals in Bombay are accounted for by the introduction of an enhanced rate of fees.

Section A.—PRINCIPAL HEADS OF REVENUE—*concluded.*

XI.—Tributes from Native States.

1886-87 Accounts.		1887-88. Budget.	Revised.	Accounts.
	TRIBUTES AND CONTRIBUTIONS OF R5,000 AND OVER—			
	India—			
20,5	Oodeypur	21,7	20,0	20,3
9,8	Jodhpur	9,8	9,8	9,8
40,0	Jeypur	40,0	40,0	40,0
18,5	Kotah	18,5	18,5	18,5
12,0	Boondee	12,0	12,0	12,0
8,0	Jhallawar	8,0	8,0	8,0
6,6	Rutlam	6,6	6,6	6,6
10,8	Nizam (Maharatta Chouth)	10,8	10,8	10,8
	Punjab—			
10,0	Mundee	10,0	10,0	10,0
13,1	Kapoorthulla	13,1	13,1	13,1
	Madras—			
78,3	Travancore	78,3	78,3	78,3
245,0	Mysore	245,0	245,0	245,0
20,0	Cochin	20,0	20,0	20,0
	Bombay—			
56,6	Kathiawar	55,4	54,9	56,5
18,7	Kutch	18,7	18,7	18,7
...	Baroda State	...	37,5	38,8
	CONTRIBUTIONS FOR SPECIAL MILITARY FORCES—			
	India—			
18,2	Bhopal Levy (Bhopal)	18,2	18,2	22,7
19,2	Malwa Contingent (Dewas, Jowrah)	19,2	19,2	19,2
11,5	Erinpura Irregular Force	11,5	11,5	11,5
20,0	Deolee Irregular Force	20,0	20,0	20,0
2,8	Malwa Bheel Corps	3,4	3,4	3,4
	Bombay—			
8,8	Southern Mahratta Horse	8,3	8,3	8,3
	TRIBUTES AND CONTRIBUTIONS UNDER R5,000—			
19,9	India	18,2	20,9	19,7
14,6	Central Provinces	13,6	13,6	13,1
4,7	Punjab	4,9	4,8	4,9
1,3	Madras	1,3	1,3	1,3
3,7	Bombay	3,7	6,0	6,0
	FEES ON SUCCESSION TO NATIVE STATES—			
2,0	India	1,2	2,3	2,8
1	Punjab	1	1	...
7	Bombay	5	2,2	2,5
219,8	TOTAL INDIA	219,1	221,2	225,3
14,6	„ Central Provinces	13,6	13,6	13,1
...	„ Upper Burma	30,0	5,0	1,8
27,9	„ Punjab	28,1	28,0	28,0
344,6	„ Madras	344,6	344,6	344,6
88,5	„ Bombay	86,6	127,6	130,8
695,4	GRAND TOTAL	722,0	740,0	743,6

26. As regards *Tributes and Contributions for R5,000 and over*, the Oodeypore Tribute was estimated at 21,7, 1,7 being for arrears, of which however only 3 was realized. The excess recovery in Kathiawar includes arrears, and the amount entered against the Baroda State represents the subsidy for the Police employed in the Political Agencies in Gujarat, and which was formerly credited to the Gujarat (excluded) Police Funds. These funds have been provincialized from April 1887. Under *Contributions for Special Military forces*, the increased amount received from Bhopal is due to the instalment of 1888-89 having been paid in advance in March 1888. The India budget for *Tributes and Contributions under R5,000* was exceeded, as it did not provide for the sums payable by the Dholepore and Kerowlee States towards the cost of the triple Agency of Bhurtpore, Dholepore, and Kerowlee, as sanctioned by the Government of India in October 1887. The decrease in the Central Provinces is due to a moiety of the tribute from the Sonapore State in the Sambalpore District having been received in advance in 1886-87, and the other moiety in 1888-89. In Bombay the Junagadh Tribute was previously credited to the Gujarat Police Funds mentioned above, but these having now been provincialized, the credit is brought under this head. The improvement in *Fees on Succession to Native States* arises, in India, from unexpected nazerannas from Alirajpore and Kothi, and in Bombay, from the Savanpur State having paid the balance due by it in one sum in May 1887 instead of by instalments as anticipated.

Section A.—DIRECT DEMANDS ON THE REVENUE.

1886-87. Accounts.	1887-88. Budget.	1887-88. Revised.	1887-88. Accounts.
9,746,2	9,650,6	9,611,5	9,438,2

27. The following are the principal differences comprised in this group. The payments under *Assignments* exceeded the estimate by 101,4, owing mainly to the adjustment of the alienated revenue in Bombay at new survey rates, but this was done by per contra credit, and hence there has been a corresponding increase under 1—Land Revenue. Under *Land Revenue*, the budget provided 38,2 for the revision of the revenue establishments in Madras, but the amount was not utilized, and it also took "Malikana" charges amounting to 33,8 under this head, but the classification having been changed, the payments appear in the actuals under 2—Assignments and Compensations. The *opium* expenditure was less than expected in consequence of a smaller produce, and the charges for *Salt* were also low, chiefly in India, owing partly to the abolition of the agency system for the sale of salt, and partly to reduced establishments. The salt expenditure in 1886-87 was abnormally high, as explained in last year's report.

I.—Refunds and Drawbacks.

			India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Land Revenue	Accounts	1886-87	6	2	1,2	4	3,6	2,0	6,2	8,1	12,7	35,0
	Budget	1887-88	3	2	5	2,0	5,0	8,0	5,1	9,0	15,2	45,3
	Revised	1887-88	5	5	1,8	5	4,0	3,9	4,5	11,0	16,0	42,7
	Accounts	1887-88	4	3	1,7	5	4,4	4,5	4,2	13,2	13,2	42,4
Salt	Accounts	1886-87	3,3	...	5	...	20,5		...	5	5,6	30,4
	Budget	1887-88	5	...	9	...	10,0	...	..	4	7,5	28,3
	Revised	1887-88	5	...	6	...	20,3	...	...	3,0	8,0	33,3
	Accounts	1887-88	5	...	1,3	...	20,2	...	...	3,6	8,9	34,5
Stamps	Accounts	1886-87	4	1,1	1,4	5	12,0	8,7	3,5	7,5	9,8	45,5
	Budget	1887-88	6	1,2	9	1	14,0	10,1	3,0	7,2	7,3	44,4
	Revised	1887-88	3	1,2	7	4	14,2	9,5	3,0	7,5	8,9	45,7
	Accounts	1887-88	4	1,3	8	4	13,1	8,6	3,1	8,1	8,5	44,3
Customs	Accounts	1886-87	...	...	11,5	...	8,4	...	...	1,3	6,9	28,1
	Budget	1887-88	...	...	1[illegible],2		11,3	...	...	1,4	6,8	31,7
	Revised	1887-88	...	...	11,0	...	10,2	...	...	1,6	3,3	26,7
	Accounts	1887-88	...	...	13,2	...	12,7	...	...	1,7	4,4	32,0
Assessed Taxes	Accounts	1886-87	1,7	4	...	1	3,8	4,5	3,3	9,5	3,8	27,1
	Budget	1887-88	...	8	...	1	3,5	4,0	3,5	1,5	5,0	19,0
	Revised	1887-88	1	5	...	1	3,8	3,5	2,6	1,9	6,6	19,1
	Accounts	1887-88	1,1	5	...	1	4,2	3,0	2,5	2,1	6,4	19,9
Other Revenue Refunds.	Accounts	1886-87	1,5	2	11,1	4	4,8	7	3	3,2	26,0	48,2
	Budget	1887-88	2	1	1,5	5	4,2	1,3	3	2,2	23,0	33,3
	Revised	1887-88	1,3	1	3,5	1,0	3,1	1,1	7	3,4	26,8	41,6
	Accounts	1887-88	3	1	6,7	1,0	5,2	1,2	5	3,8	25,9	45,3
Upper Burma	Accounts	1886-87	...	...	2	...	...	...	...	...	...	2
	Budget	1887-88	...	...	2	...	...	...	...	...	...	2
	Revised	1887-88	...	...	2,6	...	...	...	...	...	...	2,6
	Accounts	1887-88	...	...	5,5	...	...	...	...	...	...	5,5
TOTAL	Accounts	1886-87	7,5	1,9	25,9	1,4	53,7	15,9	13,3	30,1	64,8	214,5
	Budget	1887-88	1,6	2,3	16,2	2,7	57,0	24,0	11,9	21,7	64,8	202,2
	Revised	1887-88	2,7	2,3	20,8	2,0	55,6	18,0	10,8	28,4	70,5	211,7
	Accounts	1887-88	2,[illegible]	2,2	29,2	2,0	59,8	17,3	10,3	32,5	67,3	223,9

28. The Actuals under this head show an increase over the previous year and the budget and the increase is principally in Burma and Madras. The India figures comprise 9 on account of income tax realised in excess on certain Government Securities and refunded to the parties concerned. The accounts of 1886-87 included 1,5 on account of certain local cesses credited to Government but subsequently paid to the Municipality of Bangalore to which the revenue properly belongs, and 2,8 representing an excess payment by traders to whom it was refunded in consequence of the reduction in the price of Sambhar Salt. There were special refunds of Excise and Salt revenues in Burma and of Land Revenue in Upper Burma. The actuals in the North-Western Provinces and Oudh under *Land Revenue* include a special payment of 2,3 made to free an estate from encumbrances which escheated to Government on the possessor of the estate being declared a disqualified proprietor. In Madras the Land Revenue Refunds includes 1,8 erroneously credited to Imperial Revenues instead of to Local funds, and there were also excess collections which had to be

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

refunded. Under *Salt* 2,6 had to be refunded as the Salt could not be issued. The *stamp* refunds are also high owing to return of spoilt stamps and of Small Cause Court fees on certain compromised suits of large value. The high figures under Assessed Taxes in 1886-87 comprised an item of 8,3 on account of income tax refunded to the Madras and South Indian Railways under a ruling of Government by which net profits not exceeding the guaranteed interest were declared not to be liable to taxation. In Bombay the revised estimate provided 5,6 for a special Land Revenue refund to certain land-holders in Gujarat of which a part only was brought to account in 1887-88.

2.—Assignments and Compensations.

188-687. Accounts.			1887-88. Budget.	Revised.	Accounts.	
		INDIA—				
		Salt and other compensations—				
96,1		Joudhpore State	96,1	96,1	96,1	
68,8		Jeypore State	68,8	68,8	68,8	
31,3		Gwalior	31,3	31,3	31,3	
15,1		Bhurtpore	15,1	15,1	15,1	
12,5		Ulwar	12,5	12,5	12,5	
8,0		Bhawalpore	8,0	8,0	8,0	
6,0		Dholepore	6,0	6,0	...	
29,7		Meywar	20,4	11,2	20,9	
6,2		Indore	6,2	6,2	6,2	
...		Joudhpore and Jeypore States under the Sambhar Lake Treaty	23,3	22,2	22,2	
25,4		Other compensations	24,4	23,1	23,4	
	299,1			312,1	300,5	304,5
		CENTRAL PROVINCES—				
	5,7	Compensations		5,9	6,9	6,9
		ASSAM—				
	3,6	Compensations		3,7	4,2	4,0
		BENGAL—				
2,0		Salt compensations payable under convention with the French Government in lieu of salt formerly supplied to them	2,0	2,0	2,0	
10,0		Bhooteas for the resumption of the Doars, Assam	5,0	5,0	5,0	
18,9		Other compensations, &c	4,6	21,5	23,1	
	30,9			11,6	28,5	30,1
		N.-W. PROVINCES AND OUDH—				
	24,6	Compensations, &c.		7,0	24,8	25,0
		PUNJAB—				
	18,5	Compensations, &c.		17,9	18,0	18,3
		MADRAS—				
44,1		Salt compensation to French Government, &c.	44,4	44,4	43,9	
14,7		Compensation to Travancore and Cochin on account of Customs Revenue	15,0	14,7	14,7	
25,7		Compensations in lieu of resumed lands	25,9	25,9	23,7	
28,4		Allowances to Inamdars and other grantees	28,8	28,7	28,0	
1,4		Other compensations	2,1	2,5	1,9	
	114,3			116,2	116,2	112,2
		BOMBAY—				
153,5		Pensions in lieu of resumed lands	146,7	90,4	116,4	
681,9		Inamdars and other grantees	631,9	770,5	743,3	
40,0		Goa Subsidy	40,0	40,0	40,0	
74,8		Goa Salt Pan and Customs Tariff compensation / Excise and other compensations	74,6	69,1	68,3	
	950,2			893,2	970,0	968,0
	1,446,9	TOTAL		1,367,6	1,469,1	1,469,0

29. The compensation payable to the *Dholepore* State was not drawn till April 1888. As regards *Meywar*, the revised estimate was reduced on account of the amount paid in advance in 1886-87 under the arrangement explained in last year's report. This arrangement was continued in 1887-88, and as the postal collections were greater than the compensation, a similar advance payment occurred in that year. The royalty payable to the Joudhpore and Jeypore States is variable since it depends upon the quantity of salt taken. The amount paid on account of other compensations is small as the sums drawn by the Raisini Sirdars are now charged to 25—Political. The difference between budget and accounts, in *other compensations, &c., Bengal*, is due chiefly to a change of classification by which Malikana has been brought into this head from 3—Land Revenue, and in a minor degree to compensation paid to the

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

Chief of the Mourbhunj State for loss of revenue in consequence of the prohibition to cultivate ganja in his State. The *North-Western Provinces and Oudh* compensations also include Malikana for the first time. The short payments in *Madras* have been caused by the allowances not being fully drawn. A revised classification of alienated revenue having been adopted in Bombay, it is necessary, for the purposes of the present review, to take together the two heads—*Pensions in lieu of resumed lands* and *Inamdars and other grantees.* These two heads consist partly of cash allowances and partly of alienated revenue. The cash allowances are never regularly drawn, and in 1887-88 they were 12,0 more than in previous year and 8,2 more than the budget. The alienated revenue is also largely in excess of the budget and the actuals of 1886-87, owing to the introduction of new survey rates, &c., as well as the transfer to this head from 3—Land Revenue of the revenue of lands alienated for services rendered to the community. This is the fourth year in which attention has been drawn to the large differences in these heads between estimates and accounts. The subject has been under the consideration of Government, and instructions have been issued which, it is hoped, will secure accuracy in future. The variations in the last two heads are due chiefly to the Goa Customs Tariff compensation of 5,9 having remained undrawn and to a saving of 8 in the Goa salt compensation.

3.—Land Revenue.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Charges of District Administration.	Accounts . 1886-87 .	28,9	103,5	75,8	51,5	287,9	664,5	175,0	343,2	291,8	2,022,1
	Budget . 1887-88 .	26,0	108,9	76,1	52,9	287,2	682,2	179,8	380,1	299,6	2,092,8
	Revised . 1887-88 .	26,6	106,1	78,0	52,1	278,4	667,9	175,9	346,1	292,0	2,023,1
	Accounts . 1887-88 .	28,3	109,7	75,0	51,7	283,7	665,8	177,5	347,6	289,3	2,028,6
Survey and Settlement.	Accounts . 1886-87 .	13,6	30,9	33,9	15,9	24,6	82,5	44,7	109,6	96,0	451,7
	Budget . 1887-88 .	10,1	50,2	39,4	17,0	29,9	103,7	60,0	107,6	87,9	506,4
	Revised . 1887-88 .	12,2	41,6	28,8	17,0	17,1	94,8	45,0	108,2	98,6	463,3
	Accounts . 1887-88 .	11,8	38,7	28,1	15,1	14,5	80,3	47,1	109,5	88,4	433,5
Land Records and Agriculture.	Accounts . 1886-87 .	...	2,7	8,6	1,7	7,4	10,1	3,7	2,9	6,6	43,7
	Budget . 1887-88 .	...	4,2	1,6	1,9	6,8	9,8	3,8	3,3	7,4	38,8
	Revised . 1887-88 .	...	4,2	8,8	1,8	8,4	8,3	3,7	5,0	7,5	47,7
	Accounts . 1887-88 .	...	3,8	9,6	1,8	8,9	7,6	3,4	5,1	7,5	47,7
Management of Government Estates.	Accounts . 1886-87 .	...	...	...	...	32,2	25,3	1,7	...	...	59,2
	Budget . 1887-88 .	...	...	...	...	28,0	25,0	1,8	...	...	54,8
	Revised . 1887-88 .	...	1	...	...	26,1	25,2	1,6	...	...	53,0
	Accounts . 1887-88 .	...	1	...	1	33,5	19,7	1,5	...	...	54,9
Commission on Collections.	Accounts . 1886-87 .	...	...	84,1	26,3	...	1,6	...	1,6	1	113,7
	Budget . 1887-88 .	...	...	78,2	27,1	...	1,2	...	1,7	...	108,2
	Revised . 1887-88 .	...	...	79,9	25,6	...	1,2	...	1,7	...	108,4
	Accounts . 1887-88 .	...	...	76,9	24,8	...	5	...	9	9	104,0
Allowances to District and Village Officers.	Accounts . 1886-87 .	5	...	...	...	...	9,8	107,4	318,1	278,9	714,7
	Budget . 1887-88 .	...	...	...	...	16,0	29,0	110,3	320,0	278,2	753,5
	Revised . 1887-88 .	...	...	...	...	...	10,4	108,8	320,0	271,9	711,1
	Accounts . 1887-88 .	...	...	...	...	...	9,8	110,2	321,8	272,5	714,3
Upper Burma Charges.	Accounts . 1886-87 .	...	...	41,7	...	...	...	...	...	...	41,7
	Budget . 1887-88 .	...	...	98,7	...	...	...	...	...	...	98,7
	Revised . 1887-88 .	...	...	94,7	...	...	...	...	...	...	94,7
	Accounts . 1887-88 .	...	...	87,1	...	...	...	...	...	...	87,1
Other Charges .	Accounts . 1886-87 .	13,8	...	...	...	...	1,3	...	0	...	16,0
	Budget . 1887-88 .	13,3	...	...	...	...	3	...	1,0	...	14,6
	Revised . 1887-88 .	14,0	...	...	...	...	2,2	...	1,3	...	17,5
	Accounts . 1887-88 .	13,5	...	...	...	...	1,5	...	1,4	...	16,4
TOTAL .	Accounts . 1886-87 .	56,8	137,1	244,1	95,4	352,1	795,1	332,5	776,3	673,4	3,462,8
	Budget . 1887-88 .	49,4	163,3	294,0	99,5	367,9	851,2	355,7	813,7	673,1	3,667,8
	Revised . 1887-88 .	52,8	152,0	290,2	96,5	330,0	810,0	335,0	782,3	670,0	3,518,8
	Accounts . 1887-88 .	53,6	152,3	276,7	93,5	340,6	785,2	339,7	786,3	658,6	3,486,5

		Sterling.	Exchange.	Total.			
England .	Accounts . 1886-87 .	1,1	4	1,5	Total, including England.	Accounts . 1886-87 .	3,464,3
	Budget . 1887-88 .	7	3	1,0		Budget . 1887-88 .	3,668,8
	Revised . 1887-88 .	2	1	3		Revised . 1887-88 .	3,519,1
	Accounts . 1887-88 .	1	1	2		Accounts . 1887-88 .	3,486,7

30. The *Charges of District Administration* exceeded the budget in India owing to the Putwari charges having been debited to this head in the accounts, whereas in the budget they were taken under 18—General Administration. There is a similar excess in the Central Provinces, and it is due to a rise in Putwari charges consequent on the operations now in progress for a revision of the land revenue settlements. The Bengal accounts of 1886-87 were high as they included a special payment of 2,3 for land

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

taken up for the construction of public offices in Chittagong. The North-Western Provinces and Oudh budget was too high, and in Madras the amount estimated in connection with the revision of revenue establishments was not utilised. The Bombay estimate did not allow sufficiently for general savings. As regards *Survey and Settlement*, the excess in India was caused partly by the Coorg Survey which was sanctioned after the budget was passed, and partly by insufficient provision for the Surveyor General's Office. The India expenditure in 1886-87 was swollen by the outlay connected with Settlement operations in Ajmere. In the Central Provinces the establishments contemplated in the budget were not fully maintained, and the expenses relating to the Commissioner of Settlement, though estimated under this head, have been classified in the accounts under Land Records and Agriculture. A similar change in classification has caused the difference in Burma. The savings in Assam, Bengal, the North-Western Provinces and Oudh and the Punjab are almost wholly in the charges connected with the Survey of India Department, and in Bombay in salaries, establishments and travelling allowances. As regards *Land Records and Agriculture* the difference in Burma is explained above. In Bengal additional officers were appointed under the Director of Agriculture and additional expenditure incurred for travelling and other expenses. In the North-Western Provinces and Oudh the post of the Deputy Director was abolished. In Madras, the full scope of this minor head was not understood when the budget was framed, and the estimate was accordingly framed too low. The excess under *Management of Government Estates* in Bengal has occurred in the outlay on public improvements and in the commission paid on collection of rents and cesses. On the other hand, the expenditure on temporary establishments and improvements was low in the Mirzapore and Tarai districts of the North-Western Provinces. The saving under *Commission on Collections* is due in Burma to a portion of the amount not having been drawn within the year, and in Assam to the gradual extension of the Tehsili in lieu of the Mouzadari system. In *Allowance to District Officers* a change of classification has been introduced in Bengal, North-Western Provinces and Oudh, and Bombay, by which Malikana or allowance to excluded proprietors has been transferred to "2—Assignments and Compensation." The small excess in Madras was chiefly on account of arrears. The budget for Upper Burma charges was based on the information available at the time, but the result has shown a smaller payment on account of commission than was expected.

4.—Opium.

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
	BENGAL—			
51,3	Behar Agency Establishment and Contingencies	52,7	50,9	50,4
1,249,2	" Cultivation and Manufacturing charges	1,280,0	1,155,3	1,081,7
74,7	Benares Agency Establishment and Contingencies	82,3	77,1	75,7
1,344,0	" Cultivation and Manufacturing charges	1,082,0	1,220,3	1,208,9
3,5	Other charges	3,0	3,0	2,8
1,4	India	1,4	1,3	1,3
2,5	Bombay	2,6	2,5	2,5
2,726,6	TOTAL	2,504,0	2,510,4	2,423,3
1,8	England	1,5	1,2	9
7	Exchange	6	5	4
2,729,1	TOTAL	2,506,1	2,512,1	2,424,6

31. The opium expenditure in *India and Bombay* do not call for remark. The variations in *Bengal* occur chiefly in cultivation and manufacturing charges, which are regulated by the outturn, the large payments made in 1886-87 being principally due to the produce of the great crop of 1885-86.

32. In *England* part of the anticipated payments were not made till the following year.

5.—Salt.

		India.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Establishment and contingencies.	Accounts 1886-87	92,1	3	1,1	127,2	110,9	331,6
	Budget 1887-88	100,7	3	1,2	137,5	106,1	345,8
	Revised 1887-88	86,7	3	1,2	125,4	108,6	322,2
	Accounts 1887-88	85,8	2	1,2	118,4	105,7	311,3
Manufacture and Excavation	Accounts 1886-87	33,5	...	...	...	...	33,5
	Budget 1887-88	37,1	...	...	...	...	37,1
	Revised 1887-88	36,3	...	...	...	...	36,3
	Accounts 1887-88	32,4	...	...	...	...	32,4

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

5.—Salt—*continued.*

			India.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Purchase and Freight.	Accounts	1886-87	19.7	...	...	11,4	90,0	121,1
	Budget	1887-88	25,0	...	...	11,5	49,6	86,1
	Revised	1887-88	1,0	...	...	14,4	55,4	70,8
	Accounts	1887-88	...	...	...	14,4	52,5	66,9
Total India	Accounts	1886-87	145,3	3	1,1	138,6	200,9	486,2
	Budget	1887-88	162,8	3	1,2	149,0	155,7	469,0
	Revised	1887-88	124,0	3	1,2	139,8	164,0	429,3
	Accounts	1887-88	118,2	2	1,2	132,8	158,2	410,6

			Sterling.	Exchange.	Total.			
England	Accounts	1886-87	...	...	...	Grand Total, including England. Accounts	1886-87	486,2
	Budget	1887-88	1	...	1	Budget	1887-88	469,1
	Revised	1887-88	1	...	1	Revised	1887-88	429,4
	Accounts	1887-88	1	...	1	Accounts	1887-88	410,7

33. In *India* the saving in *establishment and contingencies* resulted from large reductions made on the suggestions of the Finance Committee. The *manufacturing* charges were also low as the Punjab mines held a large stock of salt, and the season in Sambhar commenced later than was anticipated. The total absence of *freight* charges in India is attributed to the abolition of the agency system for the sale of salt. In *Madras* the budget proved too high, as the full sanctioned scale of establishment was not entertained throughout the year. Some circles were also abolished, and other economies were carried out in Orissa. In *Bombay* the revised estimate under *purchase and freight* provided 6,0 on account of carriage of Baragora salt from the Runn Salt Works, but only 3,1 were required.

6.—Stamps.

			India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Superintendence, Establishment and Contingencies.	Accounts	1886-87	...	...	...	3	7,1	1,5	2,2	3,2	5,6	19,9
	Budget	1887-88	...	...	...	3	7,6	1,5	1,3	1,9	4,0	17,5
	Revised	1887-88	...	...	...	3	7,1	1,2	1,3	2,0	5,8	17,7
	Accounts	1887-88	...	...	...	3	7,3	1,2	1,3	2,0	5,2	17,3
Charges on sale of Stamps, including Discount. Court-fee Stamps.	Accounts	1886-87	4	3	7	8	14,0	1	3,4	3,8	3,4	26,9
	Budget	1887-88	4	3	8	9	14,4	2	3,3	3,8	3,3	27,4
	Revised	1887-88	4	...	8	8	14,0	1	3,5	3,8	3,4	26,8
	Accounts	1887-88	4	...	7	9	14,3	1	3,5	3,8	3,5	27,2
Other Stamps.	Accounts	1886-87	1,0	1,5	1,1	7	8,4	5,7	4,4	9,3	6,6	38,7
	Budget	1887-88	1,0	1,6	1,1	7	8,6	5,7	5,0	9,0	6,7	39,4
	Revised	1887-88	1,0	1,6	1,1	6	8,4	6,0	5,6	9,2	6,5	40,0
	Accounts	1887-88	1,1	1,6	1,1	6	8,4	6,1	6,2	9,6	6,8	41,5
Stamps supplied from Central Stores.	Accounts	1886-87	—44,1	2,1	4	1,0	19,0	9,8	5,5	...	6,3	...
	Budget	1887-88	—44,0	2,2	5	1,6	23,0	8,0	5,0	..	4,6	...
	Revised	1887-88	—45,8	2,8	(*a*)8	1,5	18,2	9,7	6,5	...	6,3	...
	Accounts	1887-88	—45,0	2,4	9	1,4	18,6	10,0	6,5	...	5,2	...
Upper Burma charges.	Accounts	1886-87	...	...	1	...	...	...	...	...	...	1
	Budget	1887-88	...	...	7	...	...	...	...	...	...	7
	Revised	1887-88	...	...	2	...	...	...	...	...	...	2
	Accounts	1887-88	...	...	3	...	...	...	...	...	...	3
TOTAL	Accounts	1886-87	—42,7	3,9	2,3	2,8	48,5	17,1	15,5	16,3	21,9	85,6
	Budget	1887-88	—43,5	4,1	3,1	3,5	53,0	15,4	14,6	14,7	19,5	85,0
	Revised	1887-88	—44,4	4,4	2,9	3,2	47,7	17,0	16,9	15,0	22,0	84,7
	Accounts	1887-88	—43,5	4,0	3,0	3,2	48,6	17,4	17,5	15,4	20,7	86,3

			Sterling.	Exchange.	Total.			
England	Accounts	1886-87	44,5	16,7	61,2	Total, including England. Accounts	1886-87	146,8
	Budget	1887-88	67,7	25,1	92,8	Budget	1887-88	177,8
	Revised	1887-88	55,7	23,4	79,1	Revised	1887-88	163,8
	Accounts	1887-88	54,3	22,8	77,1	Accounts	1887-88	163,4

(*a*) Includes 1 on account of Upper Burma.

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

34. There is nothing calling for notice under this head except that the Bengal and North-Western Provinces and Oudh budgets were respectively too high and too low as regards stamps supplied from Central Stores, but they seem to have been based on the actuals of 1886-87 as far as they were known at the time. In England the indents from India for stamps were smaller than were anticipated in the estimates.

7.—Excise.

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
	CHARGES OF COLLECTION—			
1,3	India	1,5	1,4	1,1
6,9	Central Provinces	7,2	7,2	7,1
3,3	Burma	2,9	2,2	2,1
4	Assam	5	4	5
37,8	Bengal	37,8	42,0	42,7
11,3	N.-W. Provinces and Oudh	11,5	11,7	11,3
5,8	Punjab	5,8	5,7	5,6
24,1	Madras	25,6	22,3	26,9
25,6	Bombay	25,8	29,5	29,8
116,5	TOTAL	118,6	122,4	127,1
1	England	2	1	...
1	Exchange	1	...	...
116,7	TOTAL	118,9	122,5	127,1

35. The fluctuations under this head are trifling, except in Burma, Bengal, Madras, and Bombay. In *Burma*, the decrease, as compared with the budget, is due to the closing of a distillery, and as compared with 1886-87 to the abolition of the appointment of Commissioner of Excise, Stamps and Registration. *Bengal*, on the other hand, incurred some excess expenditure in consequence of the revision of Excise establishments and by the amalgamation, in certain districts, of the posts of Income Tax Assessors with those of Excise Inspectors. This head is charged with a moiety of the pay and travelling allowances of the former. The *Madras* figures represent the proportionate cost of the combined Salt and Abkari establishments, and hence the explanations given under *Salt* are applicable to these charges also. The increase in *Bombay* is ascribed to the entertainment of an additional Abkari establishment in Sindh, to exceptional rewards in smuggling cases of opium, to the construction of temporary distilleries in the Thána district, and to the deputation of a special officer at Baroda in connection with the settlement of excise arrangements with Native States.

8.—Provincial Rates.

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
	ESTABLISHMENT AND OTHER CHARGES—			
5,1	Burma	4,5	4,1	4,2
4	Assam	4	4	4
22,6	Bengal	19,1	36,9	35,2
6	N.-W. Provinces and Oudh	7	7	7
17,2	Punjab	16,8	16,8	16,8
5,2	Bombay	5,7	5,1	4,8
51,1	TOTAL	47,2	64,0	62,1

36. The expenditure was high in *Burma* during 1886-87, as large arrears were collected in that year and commission was paid on them as well as upon the ordinary receipts of the year. In *Bengal*, there has been a change of system as explained in the last year's report, and the new procedure having been extended has caused a further rise in the charges recorded under this head.

9.—Customs.

			Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Charges at the Principal Ports of Rangoon, Calcutta, Madras, Bombay.	Accounts	1886-87	10,2	47,4	6,2	31,3	95,1
	Budget	1887-88	10,2	47,0	6,1	31,7	95,0
	Revised	1887-88	10,1	49,8	6,1	31,7	97,7
	Accounts	1887-88	10,2	49,0	6,0	31,4	96,6

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

9.—Customs—*continued.*

			Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Charges at other Ports.	Accounts	1886-87	6,9	4,0	11,4	18,4	40,7
	Budget	1887-88	7,1	4,1	10,8	18,1	40,1
	Revised	1887-88	6,9	4,1	10,5	17,7	39,2
	Accounts	1887-88	6,8	4,1	10,1	17,3	38,3
TOTAL	Accounts	1886-87	17,1	51,4	17,6	49,7	135,8
	Budget	1887-88	17,3	51,1	16,9	49,8	135,1
	Revised	1887-88	17,0	53,9	16,6	49,4	136,9
	Accounts	1887-88	17,0	53,1	16,1	48,7	134,9

			Sterling.	Exchange.	Total.			
England	Accounts	1886-87	...	...	...	Grand Total, including England.	Accounts 1886-87	135,8
	Budget	1887-88	...	...	...		Budget 1887-88	135,1
	Revised	1887-88	1	...	1		Revised 1887-88	137,0
	Accounts	1887-88	...	...	...		Accounts 1887-88	134,9

37. The rise in *Bengal* is caused by the transfer to this head from "32.—Miscellaneous" of charges on account of Rents, Rates, and Taxes of the Customs buildings, as well as by the entertainment of two additional appraisers for half the year. *Madras* shows a reduced expenditure as compared with the previous year owing chiefly to a revision of the establishments. The small saving in *Bombay* is spread over various items, the savings carried out in the Gujarat and Konkan Divisions under "Salaries, &c." being partially counterbalanced by the purchase of a steam launch for the Customs Department, Karachi, and by an increase in the establishment charges of the Reporter General of External Commerce.

10.—Assessed Taxes.

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
1	India	...	1	1
1	Central Provinces	2	1	1
5	Assam	6	3	2
27,1	Bengal	17,0	15,0	15,1
3,9	N.-W. Provinces and Oudh	2,5	2,0	1,8
3,4	Punjab	3,7	1,4	1,4
6,2	Madras	3,6	4,0	3,4
8,9	Bombay	6,0	7,7	6,6
50,2	TOTAL	33,6	30,6	28,7

38. The low expenditure in 1887-88 is the result of reduced establishments. The actuals of 1886-87 were comparatively high, as it was the first year of the Income Tax under the present enactment.

11.—Forest Expenditure.

			India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
General Direction	Accounts	1886-87	5,1	...	...	...	...	...	...	...	...	5,1
	Budget	1887-88	5,2	...	...	...	...	...	...	...	...	5,2
	Revised	1887-88	5,0	...	...	...	...	...	...	...	...	5,0
	Accounts	1887-88	5,2	...	...	...	...	...	...	...	...	5,2
Conservancy and Works:—												
Timber and other Produce removed from the Forest by Government Agency.	Accounts	1886-87	3,2	5,1	64,1	3	6,1	37,7	28,1	17,4	84,7	246,7
	Budget	1887-88	2,5	6,0	50,7	1,0	6,1	34,6	22,7	23,5	83,4	230,5
	Revised	1887-88	6,6	6,3	62,0	4	4,6	36,8	24,1	18,1	83,7	242,6
	Accounts	1887-88	6,4	6,3	59,5	4	4,4	28,7	25,3	16,3	82,6	229,9
Timber and other Produce removed from the Forests by Consumers or Purchasers.	Accounts	1886-87	...	17,6	7	6	2,8	4,3	2	7,6	1,6	35,4
	Budget	1887-88	1	19,0	1,0	7	3,9	4,3	3	9,2	2,9	41,4
	Revised	1887-88	1	15,0	1,0	7	4,0	4,3	3	8,3	3,1	36,8
	Accounts	1887-88	1	15,3	9	8	4,2	3,8	2	6,9	3,1	35,3

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

II.—Forest Expenditure—*continued.*

			India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Other Charges	Accounts	1886-87	4,1	5,9	14,9	6,9	10,4	20,9	12,5	34,6	24,4	134,6
	Budget	1887-88	4,4	7,4	22,5	6,3	10,0	22,5	14,8	32,2	15,8	135,9
	Revised	1887-88	4,3	7,4	18,5	7,6	10,8	24,5	13,3	36,4	20,5	149,3
	Accounts	1887-88	5,8	8,8	15,8	6,6	8,7	20,8	11,9	33,0	22,0	133,4
Establishment	Accounts	1886-87	10,0	21,3	27,4	13,3	23,0	29,0	30,9	55,3	84,3	294,5
	Budget	1887-88	10,7	22,2	20,5	14,0	24,0	30,4	31,2	59,1	82,9	304,0
	Revised	1887-88	11,9	20,8	28,9	14,3	22,8	30,2	30,7	58,4	84,5	308,5
	Accounts	1887-88	11,6	24,8	27,1	14,1	21,7	29,6	30,2	56,5	85,8	301,4
Upper Burma	Accounts	1886-87	...	...	2	...	...	...	...	...	...	2
	Budget	1887-88	...	...	18,0	...	...	...	...	...	...	18,0
	Revised	1887-88	...	...	18,4	...	...	...	...	...	...	18,4
	Accounts	1887-88	...	...	12,1	...	...	...	...	...	...	12,1
TOTAL	Accounts	1886-87	22,4	49,0	107,3	21,1	42,3	91,9	71,7	114,0	195,0	716,5
	Budget	1887-88	22,9	54,0	121,7	22,0	44,0	91,8	69,0	124,0	185,0	735,0
	Revised	1887-88	27,9	55,5	128,8	23,0	42,2	95,8	68,4	121,2	197,8	760,6
	Accounts	1887-88	29,1	55,2	115,4	21,9	39,0	82,9	67,6	112,7	193,5	717,3

			Sterling.	Exchange.	TOTAL.			
England	Accounts	1886-87	2,4	9	3,3	Total, including England	Accounts 1886-87	719,8
	Budget	1887-88	1,9	7	2,6		Budget 1887-88	737,6
	Revised	1887-88	1,9	8	2,7		Revised 1887-88	763,3
	Accounts	1887-88	1,8	7	2,5		Accounts 1887-88	719,8

39. The differences in the *India* column are explained by the fact that in the accounts of 1886-87 and in the Budget of 1887-88, the expenditure in Port Blair and the Nicobars was not entered under this head, but charged to Law and Justice—Courts of Law. In the *Central Provinces* there has been a change of classification by which certain charges which had formerly been regarded as appertaining to timber removed by purchasers, are now treated as establishments. Apart from this alteration in account, there was an increase of expenditure owing to revisions of establishments, to extension of fire protection and improvement in demarcation, but on the other hand, savings were effected in roads and buildings and in feed and keep of cattle. As stated in paragraph 24, forest operations were extended in *Burma* as the country became more quiet, and hence the outlay in 1887-88 surpassed that of 1886-87, the revenue being increased at the same time. The expenditure, however, was much below the Budget, the principal savings being in survey charges, in purchase of elephants, in roads and buildings, and in the controlling staff and subordinates, both of which were under the sanctioned strength. The expenditure in *Upper Burma* was almost nil in 1886-87, as regular work had hardly commenced, and even in 1887-88 the state of the country restricted operations, and so kept down charges. As explained in paragraph 24, the demand for timber and forest-produce was small in *Bengal*, and this was followed by shorter expenditure generally. In the *North-Western Provinces and Oudh*, the diminished outlay was the consequence of smaller indents, chiefly for sleepers, but the estimates also were in some instances framed too high. The *Punjab* expenditure was kept well within the budget, except under the head timber and other produce removed by Government Agency, which includes 9.5 for preparation of additional sleepers and construction of auxiliary slides, and 9.1 for carriage of boxwood to Simla, not sanctioned in the estimates. More timber also was felled in Multan and Chenab than had been expected, and cost 9, and extended operations in Kulna caused an increase of 3. As regards *Madras*, the expenditure in 1887-88 was less than that of the previous year under *Timber removed, &c.*, owing to restriction of departmental felling operations in both Northern and Southern Circles, where the stock in hand was found equal to the demand. It was also less under *Other Charges*, but the expenditure in 1886-87 included an exceptional outlay of 7,5 to secure the lease of the Takedi Forest, in South Coimbatore. In 1887-88 the charge for establishment was greater, owing to a gradual strengthening of the establishments. The budget for *Timber removed, &c.*, was too high, and though the amounts were reduced in the revised, yet these diminished figures were not reached in the actuals owing to (1) curtailment of expenditure consequent upon restricted felling operations; (2) payment of lower rates of commission to seignorage collectors; and (3) the engagement of temporary establishments at lower rates than was anticipated. Under *Other charges* the amount sanctioned in the Budget was increased in the revised, chiefly by the grants for purchase of elephants, and for roads and buildings which could not be utilised during the year, but the saving which so accrued was counterbalanced by unforeseen expenditure connected with the purchase of the Amrapoliem forests in the Malabar district. The charge for establishment was kept down by not working up to the sanctioned scale in the lower grades. The *Bombay*

Section A.—DIRECT DEMANDS ON THE REVENUE—*concluded.*

accounts show an excess under other charges, and it is due to the causes which led to an augmentation of the revenue as explained in paragraph 24. The cost of establishments was apparently high, but includes 1,0 paid to officers of other Provinces passing through Bombay. If this be deducted, the actuals practically agree with the revised. The Budget allowed too large a deduction on account of probable savings.

12.—Registration.

			India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Superintendence	Accounts	1886-87	...	1,1	...	2	6,1	1,6	1,9	3,5	2,8	17,2
	Budget	1887-88	...	1,4	...	2	6,1	1,9	1,9	3,5	1,4	16,4
	Revised	1887-88	...	1,3	...	2	6,4	1,6	1,9	3,5	4,2	19,1
	Accounts	1887-88	...	1,2	...	2	6,6	1,4	2,0	3,5	4,3	19,2
District Charges	Accounts	1886-87	6	2,9	1,4	2,1	50,1	17,1	8,4	57,9	27,1	167,6
	Budget	1887-88	7	2,9	1,6	2,2	53,0	17,2	8,2	60,1	24,2	170,1
	Revised	1887-88	6	3,0	1,4	2,0	51,6	17,9	8,9	59,7	24,6	169,7
	Accounts	1887-88	7	3,0	1,4	2,0	51,2	17,9	9,0	58,6	24,2	168,0
Upper Burma	Budget	1887-88	...	...	1	...	...	...	...	...	...	1
	Revised	1887-88	...	...	1	...	...	...	...	...	...	1
	Accounts	1887-88	...	...	1	...	..	...	...	...	...	1
TOTAL	Accounts	1886-87	6	4,0	1,4	2,3	56,2	18,7	10,3	61,4	29,9	184,8
	Budget	1887-88	7	4,3	1,7	2,4	59,1	19,1	10,1	63,6	25,6	186,6
	Revised	1887-88	6	4,3	1,5	2,2	58,0	19,5	10,8	63,2	28,8	188,9
	Accounts	1887-88	7	4,2	1,5	2,2	57,8	19,3	11,0	62,1	28,5	187,3

40. There is a decrease in *Bengal* under *District Charges*, as compared with the budget, owing to the provision for commission to Sub-Registrars and *ex-officio* Registrars not being fully used. In *Madras*, a re-organization of the Department, not contemplated in the estimates, was carried out, which resulted in a saving. The *Bombay* budget was framed with reference to certain economies proposed by the Finance Committee, but these have not, for the most part, been carried into effect. A slight saving (8) has been effected by amalgamating the appointments of Inspector General of Jails and of Registration, only one-third of the pay of the combined appointments being charged under this head. It will be noticed that as compared with 1886-87, there is a rise in the cost of superintendence and a fall in district charges. This is due to the charges for Inspectors having been transferred from the latter to the former minor head.

Section B.—INTEREST.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
670,5	Receipts	686,5	749,2	746,6

41. The principal points in this group are (1) that the arrears due in respect of the Kidderpore Dock Loan have been realised, (2) that the Loan on account of the Hughli Bridge having been paid up the interest has ceased, and (3) that the cash balance of the Secretary of State was abnormally large, and the rate of interest obtained in connection with it was unusually high.

XII.—Interest.

			India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
On Loans to Native States and private individuals.	Accounts	1886-87	12,6	6	...	...	...	9,5	1,8	21,3	6,6	52,4
	Budget	1887-88	2,5	7	...	...	...	6,4	a	33,3	8,5	51,4
	Revised		2,9	7	...	...	...	6,3		5,3	8,3	23,5
	Accounts		2,0	8	...	...	...	6,3	1,9	5,3	10,3	26,6
On Loans to Municipalities and other Public Bodies. Calcutta and Bombay Port Funds.	Accounts	1886-87	...	...	...	...	29,2	...	...	...	123,2	152,4
	Budget	1887-88	...	...	...	...	56,8	...	...	...	138,6	195,4
	Revised		...	...	...	...	68,7	...	...	...	140,6	209,3
	Accounts		...	...	...	...	68,7	...	...	...	137,3	206,0
Bombay Municipality.	Accounts	1886-87	...	...	...	...	...	...	...	...	35,8	35,8
	Budget	1887-88	...	...	...	...	...	...	...	...	35,0	35,0
	Revised		...	...	...	...	...	...	...	...	35,0	35,0
	Accounts		...	...	...	...	...	...	...	...	35,0	35,0
Other Municipalities and public bodies.	Accounts	1886-87	1,1	3	3,9	1	32,4	8	9,9	6,7	4,6	59,8
	Budget	1887-88	6	3	2,8	1	30,7	7	10,7	14,2	3,2	63,3
	Revised		6	3	2,7	1	28,2	7	10,7	14,1	2,9	60,3
	Accounts		8	3	2,4	1	28,2	7	10,0	14,1	6,6	63,2
On Currency Investment.	Accounts	1886-87	250,1	...	...	...	...	...	...	...	...	250,1
	Budget	1887-88	250,1	...	...	...	...	...	...	...	...	250,1
	Revised		250,1	...	...	...	...	...	...	...	...	250,1
	Accounts		250,1	...	...	...	...	...	...	...	...	250,1
On Securities of Provincial Funds.	Accounts	1886-87	1	4	...	1	1,4	4,6	7	7,7	6,5	21,5
	Budget	1887-88	1	4	...	1	1,5	4,5	8	7,4	6,4	21,2
	Revised		...	4	...	1	1,5	3,2	8	8,4	6,4	20,8
	Accounts		...	4	...	1	1,4	3,4	7	8,1	6,3	20,4
On arrears of Revenue.	Accounts	1886-87	2	...	...	2	12,7	...	...	4,1	2	17,4
	Budget	1887-88	1	...	...	2	10,3	...	...	3,5	2	14,3
	Revised		1	...	...	2	10,3	...	...	2,8	3	13,7
	Accounts		2	...	...	3	10,3	...	...	3,5	3	14,6
On overdrawn Capital of Guaranteed Railways.	Accounts	1886-87	6,8	...	...	...	...	...	...	...	...	6,8
	Budget	1887-88	25,7	...	...	...	...	...	...	...	...	25,7
	Revised		26,4	...	...	...	...	...	...	...	...	26,4
	Accounts		21,9	...	...	...	...	...	...	...	...	21,9
Other Items	Accounts	1886-87	5	...	1	...	3,9	4,4	5,9	9	1,7	17,4
	Budget	1887-88	5	...	...	...	3,1	3,6	8,7	3	2	16,4
	Revised		4	...	...	...	2,2	3,7	8,7	9	5	16,4
	Accounts		5	...	...	...	2,5	3,9	6,2	7	1,3	15,1
TOTAL	Accounts	1886-87	271,4	1,3	4,0	4	79,6	19,3	18,3	40,7	178,6	613,6
	Budget	1887-88	279,6	1,4	2,8	4	102,4	15,2	20,2	58,7	192,1	672,8
	Revised		280,5	1,4	2,7	4	110,9	13,9	20,2	31,5	194,0	655,5
	Accounts		275,5	1,5	2,4	5	111,1	14,3	18,8	31,7	197,1	652,9

			Sterling.	Exchange.	Total.		
England—Investment of Cash Balances, &c.	Accounts	1886-87	41,4	15,5	56,9	Total including England	670,5
	Budget	1887-88	10,0	3,7	13,7		686,5
	Revised		66,0	27,7	93,7		749,2
	Accounts		66,0	27,7	93,7		746,6

a Included under "other items."

42. The *Interest on loans to Native States*, &c., shows a decline in *India, the North-Western Provinces and Oudh* and *Madras*, owing respectively to the re-payment of the Scindia loan, to the cancellation of the Government Promissory notes belonging to the Benares College, and to the liquidation of the Famine-loan to the Mysore Durbar and the debt due by the Ramnad estate. The increase in *Bombay* is caused by the recovery of arrears from certain talukdari estates. The credits under *Interest on loans to municipalities, &c.*, includes in Bengal arrears on account of the Kidderpore Dock Loan, but the interest realised

Section B.—INTEREST—*continued.*

on the Hughli Bridge loan was small owing to the capital having been paid off. The differences in Bombay are ascribed to the dates on which the loans were taken thereby altering the dates from which interest is payable. The interest *on over-drawn Capital of Guaranteed Railways* is a fluctuating item and cannot be estimated with accuracy. The large receipts in England are explained by the cash balance being abnormally great, and the rate of interest being unusually high.

43. The balances under Loans to Municipalities, &c., have, in the last six years, stood as follows :—

Description of Loans.	31st March 1883.	31st March 1884.	31st March 1885.	31st March 1886.	31st March 1887.	31st March 1888.
Native States	1,214,7	1,146,2	1,071,1	992,9	101,6	66,0
Advances for Ceylon cable	...	...	9,2	7,4	5,5	3,7
Presidency Corporations including Port Trusts, &c.	5,408,7	5,333,9	5,470,1	5,568,5	6,391,2	6,865,7
District Municipalities	383,9	405,9	381,9	375,4	369,6	356,3
Port Funds	...	...	...	4,4	4,8	8,0
Landholders and others	654,1	607,3	572,9	458,4	370,9	300,7
Local Fund Committees	104,1	100,3	64,3	59,8	140,4	180,5
	7,765,5	7,593,6	7,569,5	7,466,8	7,384,0	7,780,9
Interest received	343,2	*359,1	324,2	328,5	298,7	328,9
Percentage reckoned on balance at end of year	4·419	4·729	4·282	4·4	4·045	4·227

* Excluding Bombay arrears 130,0.

SECTION B.—INTEREST.

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
4,310,4	EXPENDITURE.	4,412,2	5,518,7	5,441,8

44. It is necessary in the first instance to ascertain the amount of Loans raised or discharged during the year, and the following figures supply these particulars for 1886-87 and 1887-88:—

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
	INDIA—			
1,208,9	Debt incurred . . .	2,001,5	5,501,9	5,505,3
1,192,3	Debt discharged . .	1,0	67,9	69,5
+16,6	NET IN INDIA .	+2,000,5	+5,434,0	+5,435,8
	ENGLAND—			
	Debt incurred—			
4,914,5	at $3\frac{1}{2}$ per cent. . .	...	...	...
6,000,0	at 3 per cent. . . .	...	...	...
10,914,5	TOTAL INCURRED .	...	...	...
	Debt discharged—			
3	at 5 per cent. . . .	...	...	...
410,7	at 4 per cent. . . .	...	...	...
411,0	TOTAL DISCHARGED .	...	...	...
+10,503,5	NET IN ENGLAND .	...	...	...
+10,520,1	NET IN INDIA AND ENGLAND	+2,000,5	+5,434,0	+5,435,8*

* The above amounts are exclusive of —88,0, comprising 80,6 charged to Railways on account of Sinking Funds of East Indian, Eastern Bengal and Sind, Punjab and Delhi Railways and 7,4 to Discount Sinking Fund.

45. The 5,505,3 entered as debt incurred in India consists of 3,500,0 received from the Gwalior Durbar and 2,000,0 raised in the open market, the remaining 5,3 representing the value of Stock Notes sold. The loan from the Gwalior Durbar was entered under "Special Loans" in the Budget, but was subsequently classified as Permanent Debt in the Revised Estimate and the accounts. The sum of 69,5 shown as debt discharged is composed of three items amounting to 63,8, 2,9, and 2,8, respectively. The item of 63,8 includes 63,7 representing the nominal value of Government Promissory Notes which were purchased some years ago on account of certain Educational funds in the North-Western Provinces. This purchase was made out of Government money, and hence the notes have been cancelled and the money credited to Government. The item of 2,9 is the amount of debt appertaining to the Transfer Loan of 1854 discharged in England, but adjusted upon the Indian accounts. The item of 2,8 is also made up of debt discharged, 1,5 being on account of debentures of the Nagpur-Raipur Railway, 7 on account of Loans on which the interest ceased some time ago, and 6 chiefly on account of Stock Notes returned by Post Offices and Syndicates to whom they were issued for sale.

46. In *England*, no addition was made to debt during the year, but the India 4 per cent. stock was converted into $3\frac{1}{2}$ per cents.

Section B.—INTEREST—*continued.*

13.—Interest on Ordinary Debt.—

A Statement analysing this charge may be given as follows :—

1886-87. Accounts.	Rate.	Debt in India on 31st March 1887. Principal.	Interest.	1887-88. Budget.	Revised.	Accounts.
1,044,9	4½	23,290,3	1,048,1	1,048,2	1,029,7	990,0
2,725,0	4	68,958,1	2,758,3	2,858,1	2,861,1	2,803,4
9	3½	52,8	1,9	1,9	1,8	1,2
7,6	Provincial	142,8	5,7	5,9	5,7	6,1
6,8	Stock Notes	156,4	6,3	6,2	6,3	6,0
3,785,2	Total	92,600,4	3,820,3	3,920,3	3,904,6	3,806,7
7	Interest on Loans in course of discharge			5	8	7
5,5	Discount on new Loans and Miscellaneous			82,9	43,0	43,4
3,791,4	Total Interest paid in India			4,003,7	3,948,4	3,850,8
3,163,0	England			3,182,6	3,917,8	3,917,3
1,189,5	Exchange			1,182,1	1,645,5	1,646,1
4,352,5	Total Interest paid in England			4,364,7	5,563,3	5,563,4
8,143,9	GRAND TOTAL, INTEREST			8,368,4	9,511,7	9,414,2
	Divided into—					
3,949,0	Interest on ordinary Debt			4,025,1	5,121,3	5,054,8
4,194,9	Interest on debt for Railways and Irrigation Works			4,343,3	4,390,4	4,359,4

47. As compared with 1886-87, the *Indian* payments on account of the 4½ per cent. Debt were short by 54,9, from interest not having been fully claimed chiefly in connection with the Transfer Loan of 1879. On the other hand, the payments on account of the 4 per cent. Loans were naturally higher in consequence of the additions made to that debt. In the Budget of 1887-88 provision was taken for a full year's interest on the debt of 1,200,0 raised in 1886-87 *plus* 93,4 on account of interest connected with the additional debt of 5,500,0 mentioned above in paragraph 45. The accounts show that the full amount of interest payable during the year was not claimed, including London drafts for 20,0 which were not presented until after 31st March 1888.

48. The 43,4 under "Discount on new Loans and Miscellaneous" is made up of the following sums, and the discrepancy between them and the Budget is due to the Loan of 2,000,0 having been obtained on better terms than was expected. The charges, moreover, attending the Gwalior Loan were 1,0 less than the Budget provision, and the Budget also made no allowance for the share recoverable from the Calcutta and Bombay Port Trusts of the discount on the loan mentioned above.

Discount on the Loan of 2,000,0 raised during the year		51,5
Remittance charges on Gwalior Loan of 3,500,0		6,9
		58,4
Deduct—Discount charged to the Calcutta and Bombay Port Trusts to whom advances were made on the condition that they received the money at the rate at which it was raised	14,3	
Recredit of interest paid on paper purchased on Government account	7	
		15,0
		43,4

49. The amount entered above as Interest paid in *England* consists of two parts, namely, interest on debt excluding that charged to Railways and the interest that is charged to Railways. The sums pertaining to each division are given below, and in this place only the interest not charged to Railways is explained. The second portion of the account, Interest charged to Railways, is examined in paragraph 163 under the head Railway Expenses. As compared with 1886-87, the accounts of the present year include an additional charge of 663,0 owing to an extra quarterly dividend and other interest charges consequent on the conversion of 4 per cent. stock into 3½ per cent. stock, together with 82,7 as commission paid on the conversion and 45,0 as additional interest on the 3 per cent. stock created in May 1886. These three items make a total of 790,7, from which should be deducted the interest on the Transfer Loan of 1854 paid off in 1886-87. This being done, the net remaining difference is 768,2. As compared with the Budget, the accounts show the two sums of 663,0 and 82,7 mentioned above as an excess because the

Section B.—INTEREST—*concluded.*

Budget did not provide for the conversion. On the other hand, the Budget allowed a sum of 10,4 for interest on temporary loans, but it was not paid.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
2,597,0	Interest not charged to Railways . . .	2,630,1	3,365,7	3,365,2
976,6	Exchange	976,9	1,413,6	1,414,1
566,0	Interest charged to Railways	552,5	552,1	552,1
212,9	Exchange	205,2	231,9	232,0
4,352,5	TOTAL AS ABOVE .	4,364,7	5,563,3	5,563,4

14.—Interest on other Obligations.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
On Special Loans	Accounts . 1886-87 .	76,1	...	...	...	...	8	...	...	4,6	81,5
	Budget . 1887-88 .	75,1	...	...	...	...	8	...	...	4,6	80,5
	Revised . 1887-88 .	75,2	...	...	...	...	8	...	...	4,6	80,6
	Accounts . 1887-88 .	71,9	...	...	...	...	8	...	...	4,5	77,2
Treasury Notes and Service Funds .	Accounts . 1886-87 .	57,0	...	...	...	..	...	...	3	5,7	63,0
	Budget . 1887-88 .	61,6	...	...	...	...	...	...	3	4,9	66,8
	Revised . 1887-88 .	59,3	...	...	...	...	...	...	3	6,2	65,8
	Accounts . 1887-88 .	59,5	...	...	...	...	...	...	4	5,7	65,6
Savings Bank Deposits . .	Accounts . 1886-87 .	148,5	2	2	...	10,8	...	3,1	4,1	30,8	197,7
	Budget . 1887-88 .	178,0	2	3	...	11,4	...	3,5	3,7	30,8	227,9
	Revised . 1887-88 .	180,9	2	3	...	11,0	...	3,8	4,1	33,0	233,3
	Accounts . 1887-88 .	175,8	2	3	...	11,2	...	4,0	3,8	31,0	226,3
Miscellaneous .	Accounts . 1886-87 .	11,5	2	...	...	7	...	2,3	1,8	2,4	18,9
	Budget . 1887-88 .	5,6	...	...	...	1,1	...	1	1,9	2,4	11,1
	Revised . 1887-88 .	12,4	3	...	...	5	...	1	1,8	2,2	17,3
	Accounts . 1887-88 .	12,1	3	...	...	3	1	...	1,8	2,9	17,5
Upper Burma .	Accounts . 1886-87	...	...	...	...	...	...	...	...	...	...
	Budget . 1887-88	...	...	1	...	...	...	...	...	...	1
	Revised . 1887-88	...	...	...	...	...	...	...	...	...	...
	Accounts . 1887-88	...	...	...	...	...	...	...	...	...	...
TOTAL .	Accounts . 1886-87	293,1	4	2	...	11,5	8	5,4	6,2	43,5	361,1
	Budget . 1887-88 .	320,3	2	4	...	12,5	8	3,6	5,9	42,7	386,4
	Revised . 1887-88 .	327,8	5	3	...	11,5	8	3,9	6,2	46,0	397,0
	Accounts . 1887-88 .	319,3	5	3	...	11,5	9	4,0	6,0	44,1	386,6

		Sterling.	Exchange.	TOTAL.		
England . .	Accounts . 1886-87 .	2	1	3	Total, including England	361,4
	Budget . 1887-88 .	5	2	7		387,1
	Revised . 1887-88 .	3	1	4		397,4
	Accounts . 1887-88 .	3	1	4		387,0

50. As explained in former reports, the interest on "*Special Loans*" is steadily declining in consequence of the commutation of pensions connected with the Oudh Loans. Particulars of the interest on *Treasury Notes and Service Funds* are given below; the 4,9 entered therein against "Other Funds" included an over-estimate for interest on Madras Non-transferable Treasury Notes which was corrected in the Revised. The charge for "*Savings Bank Deposits*" compares fairly with the Budget, but the Revised in some cases proved a little too high. Under *Miscellaneous* the India Budget omitted to provide for the interest on the balances of net traffic receipts of Guaranteed Railways, and the excess in Bombay represents arrears of interest paid in the year on the Administrator General's deposits.

Details of Interest on Treasury Notes and Service Funds.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
54,7	Bengal Uncovenanted Fund	57,0	57,0	57,3
5,7	Bombay " "	4,9	6,2	5,7
2,6	Other Funds	4,9	2,6	2,6
63,0		66,8	65,8	65,6

Section C.—POST OFFICE, TELEGRAPH, AND MINT.

1886-87. Accounts.		1887-88. Budget.	1887-88. Revised.	1887-88. Accounts.
2,027,5	RECEIPTS .	2,025,3	2,186,6	2,229,6
2,145,3	EXPENDITURE	2,261,5	2,256,2	2,255,8
−117,8	NET	−236,2	−69,6	−26,2
−196,0	POST OFFICE (NET)	−148,2	−176,4	−161,0
−21,7	TELEGRAPH (NET)	−172,3	−10,6	−22,7
+99,9	MINT (NET) .	+84,3	+117,4	+157,5

51. The Post Office has done better than last year, and has kept very near to the estimates. In the Telegraph Department the net result is very much what it was in 1886-87, but the revenue and expenditure are larger by 71,1 and 72,1 respectively. The improvement in revenue has occurred wholly in the Indian lines and has accrued partly from development of traffic and partly from a revised scale of the charges that are recoverable from the various railways. Of the increased expenditure, 56,2 has arisen in the Indian lines chiefly on account of Burma and a revision of salaries in the superior grades, 4,5 in the Indo-European line and 11,5 in Exchange. As compared with the budget, the expenditure was economised and the revenue enlarged chiefly by the increased recoveries from railways mentioned above. The Mint figures are also satisfactory, the seignorage on silver and the gain on copper coinage having exceeded expectations.

XIII.—Post Office.

1886-87. Accounts.				Budget.		1887-88. Revised.		Accounts.
	145,3	Parcel and other Postage collected in cash .			146,0		145,0	144,8
		SALE OF POSTAGE STAMPS—						
680,3		Ordinary . .	722,0		702,7		719,7	
174,9		Service . .	181,5		177,0		181,1	
855,2				903,5		879,7		900,8
26,2		*Deduct*—Payments to English, Colonial and other Foreign Post Offices .		26,5		26,0		28,2
	829,0				877,0		853,7	872,6
	19,3	MAIL CART AND PARCEL VAN PASSENGER SERVICE			20,5		20,1	20,0
	136,5	MONEY ORDER RECEIPTS			142,0		152,0	152,2
	10,1	BULLOCK TRAIN COLLECTIONS . . .			16,6		16,0	10,5
	9,4	OTHER RECEIPTS .			8,8		9,8	9,2
	1,149,6	TOTAL .			1,210,9		1,196,6	1,209,3
		DISTRICT POST COLLECTIONS—						
		Central Provinces .			...		..	6
	1,3	Bengal . .			1,9		1,4	1,5
	3,3	Punjab . .			3,3		2,6	2,6
	1	Bombay . .			2		2	2
	4,7	TOTAL .			5,4		4,2	4,9
	1,154,3	GRAND TOTAL .			1,216,3		1,200,8	1,214,2

52. On the whole, the actuals are in advance of the previous year and extremely close to the budget. Under *Sale of Postage Stamps, Service*, the budget provided a sum of 1,5, on account of collections in Upper Burma, but the official correspondence in that province having been carried free, the expected revenue was not realised. The revised was accordingly reduced, but the accounts show that the deficiency in Upper Burma has been filled up by the Stamps used in the other parts of that province. The

Section C.—POST OFFICE, TELEGRAPH, AND MINT—*continued.*

Payments to English, Colonial, and other Foreign Post Offices have been high this year, as they include 2,0 on account of Statistical Account of open and closed Mail Transit Postage for the year 1887, not anticipated at the time the estimates were framed. The *Money Order* receipts indicate a more extended use of the Money Order system than was witnessed in the previous year or contemplated in the budget. The discrepancy between Estimates and Accounts under Bullock Train Collections is due to payments to the North-Western Railway on account of *Bullock Train* packages having been treated as distinct charges in the former; whereas in the accounts they have been deducted from the receipts. The decrease under the *District Post* in the Punjab is ascribed to the abolition of the Mail Cart Service between Jhang and Bhakkar.

XIV.—Telegraph.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
	INDIAN TELEGRAPH—			
	Message Revenue—			
302,8	Sale of stamps, deducting refunds, &c.	280,0	336,1	330,0
20,3	Receipts from other Administrations	25,0	25,0	20,7
156,9	Other receipts by cash, postage stamps and book transfer	120,0	160,0	167,9
4	Receipts of Provincial Telegraphs	3	5	5
480,4		425,3	521,6	519,1
	Interest and Recoveries—			
46,7	Interest on Railway lines and rent of instruments and appliances	102,4	123,0	46,5
48,2	Recoveries from Railways of Maintenance Charges			83,1
11,7	Recoveries from Guaranteed Lines and Offices	13,0	12,2	11,5
5,7	Miscellaneous Receipts	2,6	3,7	4,1
112,3		118,0	138,9	145,2
594,7	TOTAL INDIAN	543,3	660,5	664,3
	INDO-EUROPEAN TELEGRAPH—			
82,0	Persian Gulf Section	85,1	86,3	75,3
4,9	Persian Section	6	7,2	8,4
86,9	TOTAL INDO-EUROPEAN	85,7	93,5	83,7
679,6	TOTAL INDIA	629,0	754,0	748,0
9,6	England	7,0	11,1	11,2
3,6	Exchange	2,6	4,7	4,7
692,8	GRAND TOTAL	638,6	769,8	763,9

RESULTS.

	Actuals More.	Actuals Less.
MESSAGE REVENUE, INTEREST, &c.—		
Indian Telegraph—		
Actuals with Actuals of previous year	71,6	...
„ Budget Estimate	121,0	...
„ Revised Estimate	3,8	...
Indo-European Telegraph (including England)—		
Actuals with Actuals of previous year	...	1,6
„ Budget Estimate	2,2	...
„ Revised Estimate	...	9,7
EXCHANGE—		
Indo-European Telegraph—		
Actuals with Actuals of previous year	1,1	...
„ Budget Estimate	2,1	...
„ Revised Estimate	...	...

Indian Telegraphs.

53. Compared with the Actuals of 1886-87 a great improvement has taken place in the message revenue owing to the expansion of the Department, and the numerous connections of wire with post offices. There has also been a rise in interest and recoveries resulting from the extension of railway communication in India, and the modification of the terms on which railways are allowed to use the Government lines of telegraph. The principle formerly adopted, was to charge interest on the actual capital expenditure on

Section C.—POST OFFICE, TELEGRAPH, AND MINT—*continued.*

each line in proportion to the number of wires provided for the use of each administration, *plus* a maintenance rate proportionate to the total maintenance charges of the Telegraph Department for the year for which the bill was prepared. This procedure was altered by Public Works Department Resolution No. 53T., dated 23rd February 1887, the charges being now based on fixed rates, and the change, while simplifying the preparation of bills and equalising charges for identical services, has also increased the revenue.

54. The Actuals also exceed the Budget and Revised estimate of the year, the excesses in both cases being partly due to extensions and recovery of arrear charges from railways, but chiefly to the State traffic with and in Burma, which, instead of declining as was expected, proved to be greater than in the previous year.

Indo-European Telegraph.

55. The receipts in 1887-88 fell short of those in 1886-87, owing to the adjustment in the latter year of 3,3, recovered on account of the Persian Telegraph Department debt, and also to the total cessation of traffic to and from the United Kingdom during the months of February and March 1888.

56. The budget was framed low, as interruptions of the Turkish route had reduced the balance of earnings receivable in 1887-88, and it was also anticipated that the lower rates introduced for the Far East traffic would lead to a decrease of revenue.

57. During the year, however, the local messages, private and state, in the Persian Gulf section increased greatly, and the Perso-Afghan Boundary Commission with the flight of Ayub Khan having caused an abnormal accession of traffic, the Revised estimate was raised to 104,6. The lengthy interruption on the Indo-European Telegraph Company's line between Emden and Lowestoft in February and March 1888, however, reduced the receipts considerably, and the Actuals fell short of the Revised estimate by 9,7.

Exchange.

58. The Exchange, which on this side of the accounts relates to the Indo-European Telegraph only, has been steadily increasing, partly on account of larger receipts and partly on account of the fall in the rate of Exchange.

XV.—Mint.

1886-87, Accounts.		Budget.	1887-88. Revised.	Accounts.
93,1	Seignorage on Silver	109,8	152,8	149,8
...	Ditto on Gold	1	1	1
76,7	Gain on Copper coinage	52,5	50,0	90,3
	Other Receipts—			
5,5	Calcutta	4,8	6,1	7,6
5,0	Bombay	3,2	7,0	3,7
180,3	TOTAL	170,4	216,0	251,5
1	England	...	...	...
180,4	GRAND TOTAL	170,4	216,0	251,5

59. As explained in previous reports, these receipts are of a fluctuating character and depend on circumstances which it is difficult to forecast. The *seignorage on silver* was high in consequence of the large quantity of silver tendered at the Mint, as is shown in the following figures. Of this sum Gwalior rupees to the value of Government R3,18,37,783 were received from the Maharajah Sindhia in part of his loan of R3,50,00,000, and were recoined at the Calcutta Mint. The *gain on copper coinage* was higher than anticipated in the budget owing to the large demand for the coins, partly on account of opium payments and Hindu marriages as in the North-Western Provinces and Oudh, and partly for the requirements of railways in course of construction as in the Central Provinces. The excess in *other receipts*, Calcutta, is mainly due to the coinage of the Gwalior rupees received by the British Government when the loan was taken from that State. The importation of silver in recent years has been as follows :—

	Net Importation.	Silver Coinage.	Seignorage.
1880-81	3,892,6	4,249,7	76,1
1881-82	5,379,0	2,186,3	43,4
1882-83	7,480,6	6,427,4	108,9
1883-84	6,406,2	3,663,4	64,5
1884-85	7,245,6	5,794,2	115,6
1885-86	11,606,6	10,285,6	202,6
1886-87	7,045,1	4,616,5	93,1
1887-88	7,304,4	10,788,4	149,8

Section C.—POST OFFICE, TELEGRAPH, AND MINT—*continued.*

15.—Post Office.

1886-87, Accounts.			Budget.		1887-88 Revised.		Accounts.
	47,0	Chief Office, Calcutta .		47,5		48,5	48,8
		PRESIDENCY AND DISTRICT OFFICES—					
91,1		Officers	91,6		92,5	92,1	
522,8		Establishment . .	550,1		542,8	542,8	
82,0		Other Charges . .	79,2		86,8	88,1	
	695,9			720,9		722,1	723,0
		CONVEYANCE OF MAILS—					
95,3		Road Establishment .	93,7		93,4	91,9	
54,9		Payments to State Railways	48,2		48,6	51,7	
11,5		Bullock Train Establishment	14,1		19,9	15,3	
45,5		Mail Carts Establishment and Charges . .	50,0		45,6	44,2	
18,4		Railway Charges . .	18,9		17,0	20,2	
53,8		Subsidies . . .	54,6		54,5	53,2	
14,0		Other Charges . .	13,0		14,6	14,7	
	293,4			292,5		293,6	291,2
	10,6	DISCOUNT ON SALE OF POSTAGE STAMPS . .		11,3		11,0	11,2
	22,2	OTHER CHARGES . . .		20,0		20,3	22,4
	1,069,1	TOTAL .		1,092,2		1,095,5	1,096,6
		DISTRICT POST CHARGES—					
10,2		India	8,1		5,7	5,8	
5,3		Central Provinces . .	5,2		5,4	5,5	
11,8		Burma	12,5		12,1	12,0	
3,5		Assam	3,9		3,5	3,4	
34,4		Bengal	35,6		35,6	35,7	
19,2		N.-W-Provinces and Oudh	19,6		18,5	18,0	
14,3		Punjab . . .	14,0		13,3	12,7	
10,6		Madras . . .	10,7		10,7	10,6	
10,7		Bombay . . .	10,7		11,7	11,7	
	120,0			120,3		116,5	115,4
	1,189,1	TOTAL . .		1,212,5		1,212,0	1,212,0
		ENGLAND—					
68,0		Payments to English Post Offices . .	66,0		66,5	65,0	
49,1		Stores	44,8		49,8	49,9	
	117,1			110,8		116,3	114,9
	44,1	Exchange . . .		41,2		48,9	48,3
	1,350,3	GRAND TOTAL .		1,364,5		1,377,2	1,375,2

60. The increased cost of the *Chief Office, Calcutta*, is due mainly to additional establishment sanctioned for the Comptroller's Department in consequence of the expansion of the Money Order system and other causes of the same nature. The excess in *Presidency and District Offices* is the net result of numerous increases and savings. Under *Conveyance of Mails* the expenditure on *Road Establishment* was less than the previous year by 3,4, owing to a change of classification by which certain charges have been transferred from it to mail cart. The *Payments to State Railways* were less than in 1886-87 owing to economies in the carriage of mails, but the budget limit was exceeded in consequence of the haulage being greater than was anticipated. The *Bullock Train and Mail Cart* Line from Umballa to Simla have been amalgamated during the year, and hence the Actuals of 1887-88 cannot well be compared with the estimates or with the accounts of the previous year. In addition to this amalgamation certain transfers have been made from road establishment to mail cart establishment, as stated above, and certain recoveries from the railways have been deducted from the bullock train and mail cart charges instead of being distinctly credited, as was contemplated in the estimates. This change is explained in paragraph 52. Apart from these changes, there has been some saving of expenditure from a reduction of the rate allowed to certain railways. The rise in *Railway charges* is caused by the Bengal-North-Western Line having drawn certain arrears due to it. The difference under *Subsidies* is attributable to the Tigris and Euphrates Steam Navigation Company not having taken the full amount payable to it, counterbalanced by the payment of arrears for the conveyance of mails between Bombay and Goa.

61. As regards the *District Post charges*, India reports a saving in Beluchistan consequent on the extension of railway communication. In the North-Western Provinces and Oudh certain district lines were

Section C.—POST OFFICE, TELEGRAPH, AND MINT—*continued.*

taken over by the Imperial Post Office, and in the Punjab, the line from Jhang to Bhakkar has been abolished, as explained in paragraph 52.

62. In *England* the large expenditure on stores proceeded from large indents from this country. The loss by exchange was greater, partly on account of the greater expenditure and partly from the diminished value of silver.

16.—Telegraph.

IMPERIAL.

INDIAN TELEGRAPH.

Capital Account.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
99,8	India	122,8	125,0	128,4
70,2	England	90,0	90,0	84,5
	Revenue Account.			
394,6	India	431,2	396,0	410,1
6,2	England	7,0	4,0	4,0
	INDO-EUROPEAN TELEGRAPH.			
65,7	India	68,9	69,5	66,4
17,3	England	21,7	21,4	21,1
	RED SEA TELEGRAPH.			
18,0	England	18,0	18,0	18,0
	PROVINCIAL.			
1	Bengal	1	1	1
5	Bombay	4	4	4
672,4	TOTAL IMPERIAL AND PROVINCIAL	760,1	724,4	733,0
	EXCHANGE.			
28,8	Indian	36,0	39,5	37,2
6,5	Indo-European	8,1	9,0	8,8
6,8	Red Sea	6,7	7,5	7,6
42,1	TOTAL EXCHANGE	50,8	56,0	53,6
714,5	GRAND TOTAL	810,9	780,4	786,6

RESULTS.

	ACTUALS More.	Less.
INDIAN TELEGRAPH—		
Imperial—		
Actuals with Actuals of previous year	56,2	...
„ Budget Estimate	...	24,0
„ Revised Estimate	12,0	...
Provincial—		
Actuals with Actuals of previous year	...	
„ Budget Estimate	...	...
„ Revised Estimate	...	...
INDO-EUROPEAN TELEGRAPH (including the Red Sea)—		
Actuals with Actuals of previous year	4,5	...
„ Budget Estimate	...	3,1
„ Revised Estimate	...	3,4
Exchange—		
Actuals with Actuals of previous year	11,5	...
„ Budget Estimate	2,8	...
„ Revised Estimate	...	2,4

Indian Telegraphs—Imperial.

63. The *Capital* expenditure in 1886-87 was abnormally low; the excess in 1887-88 is almost entirely due to larger purchases of stores both in India and England. The Budget for 1887-88 represented the

Section C.—POST OFFICE, TELEGRAPH, AND MINT—*concluded.*

average annual outlay, but during the year the expenditure on works in Upper Burma was so large, that the Revised estimate was framed with a view to the additional outlay. The outlay in India turned out even larger than the amount so provided, but in England there was a saving of 5,5 as some payments for stores were not made so soon as had been expected.

64. The *Revenue* outlay in 1887-88 also exceeded by 13,3 that of 1886-87, the increase being almost entirely due to revision of salaries in the superior grades, to additional establishment required for Upper Burma, and to annual increments in all grades. The Budget was framed to meet these increases, and special provision made for the outlay of 1886-87 which had to be postponed on account of the absence of many members of the Department in Upper Burma. During the year, however, fewer offices were opened than was at first anticipated, and less repairs were required, so that the Revised estimate was passed for a smaller sum corresponding with the expenditure of the previous year. The Revised has proved inadequate in consequence chiefly of more repairs having been carried out than were provided for, and of the payment of certain frontier allowances to officers. The saving in England occurred in the absentee allowances of officers on leave.

Indo-European Telegraph.

65. The *Capital* expenditure is affected by the quantity of stores issued on revenue account, or sold since the credits obtained in connection with them are deducted from the outlay. Accordingly the greater expenditure in 1887-88 as compared with the previous year is largely due to stores issued from stock being smaller than in 1886-87. On the other hand, the Actuals of 1887-88 fell short of both the Budget and Revised estimates of the year, as more line stores were issued than was anticipated, and large quantities of obsolete stores were sold at a nominal rate at the close of the year.

66. The *Revenue* outlay in 1887-88 compared with that in 1886-87 shows a decrease of 3,0, due to more repairs having been carried out in 1886-87. The Actuals fell short of both the Budget and Revised estimates of 1887-88; the decrease in both cases is chiefly under establishment, and is ascribed to economy in working, to absence on furlough, and to general over-estimate of requirements.

Exchange.

67. The Exchange was very much less in 1886-87 than in 1887-88, owing to the abnormally small expenditure on stores in that year. The necessity for a larger outlay on stores was anticipated, and provision was made in the Budget for 1887-88 accordingly. The fall in the rate of Exchange necessitated an increase in the Revised estimate, but owing to the outlay in England having been less than that provided for, the Exchange was only 2,8 over the Budget.

17.—Mint.

1886-87. Accounts.		1887-88, Budget.	Revised.	Accounts.
	ESTABLISHMENTS—			
28,0	Calcutta	29,6	30,5	30,5
29,0	Bombay	29,0	31,0	29,3
	LOSS OF WEIGHT IN COINAGE—			
3,3	Calcutta	8,6	14,3	13,8
2,6	Bombay	2,0	2,2	2,2
	OTHER CHARGES—			
4,5	Calcutta	4,8	6,2	6,1
3,9	Bombay	5,0	6,8	5,4
35,8	TOTAL Calcutta	43,0	51,0	50,4
35,5	" Bombay	36,0	40,0	36,9
6,7	" England	5,2	5,3	4,7
2,5	" Exchange	1,9	2,3	2,0
80,5	GRAND TOTAL	86,1	98,6	94,0

68. The establishment charges in Calcutta were high owing to extra work in the Operative Departments of the Mint: the small expenditure in 1886-87 was due in a large measure to the absence of officers on leave, their places being filled by officers in lower grades. The increase in *Loss of weight in coinage* is ascribed to the recoinage of uncurrent coin to a larger extent than was expected in the budget, but this was foreseen in the Revised estimate. The excess in *other charges*, Calcutta, is in the purchase of local stores. The Revised estimate under this head in Bombay included a grant of 2,0 for coal and coke, the major portion of which passed into the accounts of 1888-89.

Section D.—RECEIPTS BY CIVIL DEPARTMENTS.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
1,461,6	RECEIPTS . .	. 1,425,3	1,419,5	1,495,7

69. The most important deficiency in this group is connected with *Jail manufactures* owing to a reduced demand for such articles and a diminution in the jail population. The increases occur chiefly in *Fees and Fines* levied under Law and Justice—Courts of Law, in rents from Cattle Pounds under *Police* in Bengal, and in fees and contributions for *Educational* purposes in Burma and the Punjab respectively.

XVIA.—Law and Justice—Courts of Law.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Sale-proceeds of Unclaimed and Escheated Property.	Accounts 1886-87.	5,0	2,2	1,3	5	3,0	1,6	1,4	1,4	3,4	19,8
	Budget . 1887-88.	8,6	1,8	1,3	6	4,0	2,3	1,4	1,5	1,9	23,4
	Revised . 1887-88.	1,8	1,2	1,5	1,2	3,0	1,6	1,6	1,5	3,0	16,4
	Accounts 1887-88.	1,5	1,3	1,5	1,3	2,8	2,2	1,8	1,5	2,8	16,7
Court-fees realised in cash.	Accounts 1886-87.	3	4	..	1	2,4	17,9	7	1,9	1,2	24,9
	Budget . 1887-88.	3	5	...	1	2,5	17,0	5	1,6	1,1	23,6
	Revised . 1887-88.	1	4	...	3	2,5	17,9	1,0	1,6	2,0	25,8
	Accounts 1887-88.	2	4	...	5	2,2	19,4	1,0	2,1	1,7	27,5
General Fees, Fines, and Forfeitures.	Accounts 1886-87.	3,1	9,7	22,5	7,0	66,4	25,7	33,4	35,5	25,7	229,0
	Budget . 1887-88.	3,1	10,0	23,8	6,6	67,0	27,2	32,0	34,0	24,8	228,5
	Revised . 1887-88.	4,2	9,9	27,4	7,3	66,5	27,3	36,7	39,7	25,0	244,0
	Accounts 1887-88.	4,1	9,9	28,5	6,6	68,8	27,7	38,4	40,9	25,4	250,3
Other Receipts .	Accounts 1886-87.	...	5	3	1	3,8	6,2	1	1,3	1,6	13,9
	Budget . 1887-88.	3	5	2	2	2,3	4,4	3	1,5	2,7	12,4
	Revised . 1887-88.	1	5	3	2	4,5	2,2	2	1,2	2,0	11,2
	Accounts 1887-88.	...	5	3	2	3,6	2,1	6	1,3	2,1	16,7
Upper Burma Receipts.	Accounts 1886-87.	...	...	11,2	...	...	...	...	...	...	11,2
	Budget . 1887-88.	...	...	10,0	...	...	...	...	...	...	10,0
	Revised . 1887-88.	...	...	13,4	...	...	...	...	...	...	13,4
	Accounts 1887-88.	...	...	17,8	...	...	...	...	...	...	17,8
TOTAL .	Accounts 1886-87.	8,4	12,8	35,3	7,7	75,6	51,4	35,6	40,1	31,9	298,8
	Budget . 1887-88.	12,3	12,8	35,3	7,5	75,8	50,9	34,2	38,6	30,5	297,9
	Revised . 1887-88.	6,2	12,0	42,6	9,0	76,5	49,0	39,5	44,0	32,0	310,8
	Accounts 1887-88.	5,8	12,1	48,1	8,6	77,4	51,4	41,8	45,8	32,0	323,0

70. The fall in "Sale-proceeds of unclaimed and escheated property" in *India* is due to smaller transfers than were expected on account of unclaimed estates in the hands of the Administrator General, Bengal. The improvement in general fees, fines and forfeitures, *Burma*, and in *Upper Burma receipts* ensues from the country becoming more quiet. *Bengal* reports that the increase in that province on account of general fees, &c., consists entirely of the large commission realised by the Receiver, High Court. The rise in Court-fees in the North-Western Provinces and Oudh is traced to higher receipts on ccount of "Amin's fees." The general fees, fines and forfeitures have been large in the *Punjab* owing to an increase in crime, and in *Madras* to large receipts from Magisterial fines and Translation and Printing fees in the High Court, but also and chiefly to Magisterial fines which have fluctuated greatly in recent years.

XVIB.—Law and Justice—Jails.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Sale-proceeds of Jail Manufactures.	Accounts . 1886-87.	1,5	36,5	18,2	1,3	73,9	30,0	19,1	14,3	10,3	205,1
	Budget . 1887-88.	1,8	34,9	19,0	1,2	79,0	34,0	21,7	18,1	10,5	220,2
	Revised . 1887-88.	1,5	29,3	17,9	1,2	69,4	27,0	19,5	15,8	10,0	191,6
	Accounts . 1887-88.	1,5	29,7	20,2	1,2	70,6	26,3	18,1	13,9	9,6	191,1
Other Receipts .	Accounts . 1886-87.	5	1	1,3	6,0	6	19,9	9,1	1,2	9,9	48,6
	Budget . 1887-88.	3	1	2,0	6,0	5	10,1	2,8	1,2	11,9	34,9
	Revised . 1887-88.	4	2	1,6	5,3	6	3,0	5,2	1,2	8,4	25,9
	Accounts . 1887-88.	2,2	2	1,5	5,5	4	5,8	5,9	1,0	8,9	31,4

Section D.—Receipts by Civil Departments—*continued.*

XVIB.—Law and Justice—Jails—*continued.*

			India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Convict Receipts at Port Blair and Nicobars.	Accounts	1886-87	34,7	...	...	...	...	...	...	...	...	34,7
	Budget	1887-88	38,4	...	...	...	...	...	...	...	...	38,4
	Revised	1887-88	17,1	...	...	...	...	...	...	...	...	17,1
	Accounts	1887-88	26,0	...	...	...	...	...	...	...	...	26,0
Upper Burma	Revised	1887-88	...	...	2	...	...	...	...	...	...	2
	Accounts	1887-88	...	...	4	...	...	...	...	...	...	4
TOTAL	Accounts	1886-87	36,7	36,6	19,5	7,3	74,5	49,9	28,2	15,5	20,2	288,4
	Budget	1887-88	40,5	35,0	21,0	7,2	79,5	44,1	24,5	19,3	22,4	293,5
	Revised	1887-88	19,0	29,5	19,7	6,5	70,0	30,0	24,7	17,0	18,4	234,8
	Accounts	1887-88	29,7	29,9	22,1	6,7	71,0	32,1	24,0	14,9	18,5	248,9

71. The *India* receipts on account of Port Blair and the Nicobars have been affected by a reduction in the rate at which Native States now pay for the maintenance of their convicts in those places, and also by a change of system whereby the value of supplies issued to the Military Department is deducted from the corresponding charge instead of being entered as a credit under this head. Another change has been made during the year whereby the Forest Revenue of Port Blair is now classified under IX—Forests. The deficiency in the *Central Provinces* is counterbalanced by diminished expenditure for purchase of raw materials, the School of Industry having held large stocks awaiting manufacture. The improvement in *Burma* is attributed to the presence of a larger number of prisoners in the jails than was expected when the budget was framed. The fall in *Bengal*, the *North-Western Provinces and Oudh* and the *Punjab* is due to smaller indents for manufactured articles and convict labour from other Government Departments, and also in the North-Western Provinces to the Central Prison at Bareilly not having been completed, and in the Punjab to sickness among the prisoners. *Madras* still reports a steady decline in its Jail revenue, and in *Bombay* it is said that the decrease is due "primarily to the large number of releases on the occasion of the Jubilee, which, setting free the most skilled of the workmen and materially reducing the jail population, seriously affected the Factory operations."

XVII.—Police.

			India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Police supplied to Railways.	Accounts	1886-87	6,3	...	...	...	...	...	...	1	...	6,4
	Budget	1887-88	6,4	2,5	...	...	...	...	...	1	...	9,0
	Revised	1887-88	6,3	...	...	...	...	...	...	1	...	6,4
	Accounts	1887-88	6,3	...	...	...	...	...	1	1	...	6,5
Police supplied to Municipal, Cantonment and Town Funds.	Accounts	1886-87	...	1,9	...	...	...	5,8	51,4	2,0	2,8	63,9
	Budget	1887-88	...	1,1	...	...	...	6,1	53,7	2,0	3,6	66,5
	Revised	1887-88	...	7	...	...	...	6,1	54,3	2,7	5,0	68,8
	Accounts	1887-88	...	7	...	...	...	6,3	54,3	1,6	5,5	68,4
Police supplied to Public Departments, private Companies and persons.	Accounts	1886-87	1	6	12,6	4	1,4	2,5	1,8	2,0	7,6	29,0
	Budget	1887-88	2	7	11,5	3	1,5	2,4	1,9	3,4	8,5	30,4
	Revised	1887-88	...	7	17,2	1	1,2	2,4	4,7	1,9	8,0	36,2
	Accounts	1887-88	...	1,0	16,3	1	1,1	2,4	4,3	1,9	7,8	34,9
Presidency Police	Accounts	1886-87	...	...	...	...	...	...	...	...	9,0	9,0
	Budget	1887-88	...	...	...	...	...	...	...	...	7,1	7,1
	Revised	1887-88	...	...	...	...	...	...	...	...	11,0	11,0
	Accounts	1887-88	...	...	...	...	...	...	...	...	11,0	11,0
Fees, Fines and Forfeitures (chiefly Cattle Pound fees).	Accounts	1886-87	6	13,8	3,2	7,0	49,4	22,7	10,6	25,7	22,3	155,3
	Budget	1887-88	5	14,0	3,4	8,0	49,2	22,7	10,0	25,0	22,8	155,6
	Revised	1887-88	5	14,0	3,4	7,1	45,7	23,3	10,9	28,0	22,7	155,6
	Accounts	1887-88	6	14,3	4,2	6,9	54,8	24,3	10,4	28,6	24,8	168,9
Other Receipts	Accounts	1886-87	2	1,1	7	3,1	20,0	4,3	8	5,7	11,2	47,1
	Budget	1887-88	3	8	8	3,8	25,1	2,9	5	5,3	10,8	50,3
	Revised	1887-88	5	9	1,4	3,6	20,1	2,9	9	4,4	8,0	42,7
	Accounts	1887-88	5	6	1,4	4,0	21,8	2,4	8	4,0	6,3	41,8
Upper Burma Receipts.	Accounts	1886-87	...	...	5,2	...	...	...	...	...	...	5,2
	Budget	1887-88	...	...	5,0	...	...	...	...	...	...	5,0
	Revised	1887-88	...	...	9,8	...	...	...	...	...	...	9,8
	Accounts	1887-88	...	...	18,8	...	...	...	...	...	...	18,8
TOTAL	Accounts	1886-87	7,2	17,4	21,7	10,5	70,8	35,3	64,6	35,5	5,29	315,9
	Budget	1887-88	7,4	19,1	20,7	12,1	75,8	34,1	66,1	35,8	52,8	323,9
	Revised	1887-88	7,3	16,3	31,8	10,8	67,0	34,7	70,8	37,1	54,7	330,5
	Accounts	1887-88	7,4	16,6	40,7	11,0	77,7	35,4	69,9	36,2	55,4	350,3

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

72. The budget for Police supplied to Railways in the *Central Provinces* related to the contribution payable by the Great Indian Peninsula Railway, which is now deducted from expenditure, as mentioned in last year's report. The increase in *Burma* is due to larger employment of Punitive Police and larger Cattle Pound fees. The *Upper Burma* receipts were high, owing, it is explained, to fees, fines, and forfeitures, which it was expected in the budget would be credited to new Municipalities, but many of them were not established till the end of the year. The improvement in *Bengal* and in the *North-Western Provinces and Oudh* under fees, fines, &c., results from the high rents obtained for pounds farmed out, and under other receipts in *Bengal* as compared with 1886-87 from the sale of provisions to the Chittagong Frontier Police, including the recovery of arrears on account of the previous year. The *Punjab* credits have been enlarged by additions made to the Municipal Police Force and the Punitive Police located in certain towns, after the budget had been passed. In *Madras* there was a misclassification in the budget, certain sums having been entered under Police supplied to Public Departments, which should have been taken under Police supplied to Municipal and Cantonment Funds. Allowing for this misclassification, the first-named head is short owing to the abolition of the Abkari distillery guards and the other to certain Mopila fines not having been recovered in full. The increase in fees, fines, &c., occurs almost entirely in Pound Fund receipts, which were formerly classified under "Other Receipts." As regards *Bombay*, the head Police supplied to Municipalities, &c., has increased in consequence of the recovery from Cantonment Funds of the full cost of the Cantonment Police force, the former practice being to recover only a moiety, and in a few cases no contribution at all. The head Presidency Police presents a large increase, consisting (1) of a moiety of the cost of the Harbour Police; (2) of the sale-proceeds of the hulk *Elphinstone;* (3) of recoveries from the public in connection with private watchmen; and (4) by the pension contributions on account of Police lent to private Companies. The first was not anticipated in the budget, and the others were estimated for under "Other Receipts." The excess under fees, fines, and forfeitures is attributed to the gross receipts of the Municipal Cattle Pounds in Sindh having been credited to this head for the first time, whereas previously they went direct to the Municipalities. The head "Other Receipts" in 1886-87 and in the budget included clothing recoveries which are now deducted from the expenditure.

XVIII.—Marine.

		India.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
Pilotage Receipts	Accounts . 1886-87	...	...	..	84,7	4	6	85,7
	Budget . 1887-88	...	...	...	82,0	5	4	82,9
	Revised . 1887-88	...	...	...	87,7	1,4	6	89,7
	Accounts . 1887-88	...	...	...	86,4	1,4	6	88,4
Dockyard Services, &c.	Accounts . 1886-87	61,3	...	...	...	...	...	61,3
	Budget . 1887-88	45,0	...	...	...	...	...	45,0
	Revised . 1887-88	55,0	...	...	...	...	...	55,0
	Accounts . 1887-88	55,7	...	...	...	...	...	55,7
Sale-proceeds of Vessels and Stores	Accounts . 1886-87	9,2	1	...	1	...	...	9,4
	Budget . 1887-88	4,4	1	...	2	...	...	4,7
	Revised . 1887-88	8,5	1	...	1	...	...	8,7
	Accounts . 1887-88	8,0	1	...	1	...	...	8,2
Registration and other Fees	Accounts . 1886-87	...	1	...	2,5	...	4,9	7,5
	Budget . 1887-88	...	1	...	2,7	...	4,9	7,7
	Revised . 1887-88	...	1	...	2,6	...	4,7	7,4
	Accounts 1887-88	...	1	...	2,6	...	4,6	7,3
Coast Light Dues	Accounts . 1886-87	...	19,0	...	...	...	...	19,0
	Budget . 1887-88	...	19,0	...	...	...	...	19,0
	Revised . 1887-88	...	20,4	...	...	...	...	20,4
	Accounts . 1887-88	...	20,8	...	...	...	...	20,8
Other Receipts	Accounts . 1886-87	12,6	1,8	2	2,4	...	1	17,1
	Budget 1887-88	8,3	3,3	3	2,0	...	1	14,9
	Revised . 1887-88	10,3	1,9	2	2,1	...	8	15,3
	Accounts . 1887-88	9,5	2,0	3	1,9	...	9	14,6
TOTAL	Accounts . 1886-87	83,1	21,0	2	89,7	4	5,6	200,0
	Budget . 1887-88	57,7	22,5	3	86,9	5	5,4	173,3
	Revised . 1887-88	73,8	22,5	2	92,5	1,4	6,1	196,5
	Accounts . 1887-88	73,2	23,0	3	91,0	1,4	6,1	195,0

73. The increase in *Pilotage receipts* is ascribed in Bengal to the development of trade, in Madras to the transfer to this head of the receipts of the Harbour Master's Department at Madras now provincialized and the rise in *Dockyard Services, &c.*, to the large amount of work done for other Departments owing apparently to reduction of Departmental charges on the cost of labour and material employed, and also to unusual supplies to Royal Navy Vessels. The Budget for *Sale-proceeds of Vessels and Stores* was framed on the supposition that only the *Amberwitch* would be disposed of, but subsequently the hulks

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

Semiramis and *Koel*, the troop-flat *Gogra*, the water-boat *Carnac*, and the Survey Cutter *Greenwich* were also sold. This excess was partly counterbalanced by diminished sales of Stores owing to the clearance last year of obsolete and surplus stock from the Kidderpore Dockyard.

XIX.—Education.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Fees and Fines	Accounts 1886-87	1,0	3,0	5	3,8	48,6	10,8	3,4	20,8	38,9	130,8
	Budget 1887-88	9	3,2	6	3,7	49,8	11,7	2,8	22,2	38,4	133,3
	Revised 1887-88	9	3,1	5	3,8	49,8	11,7	4,9	21,0	39,7	135,4
	Accounts 1887-88	1,0	3,1	6	3,8	51,9	11,9	5,1	21,1	39,2	137,7
Contributions	Accounts 1886-87	8	7,8	...	1	8,3	1,4	...	2	7,4	30,0
	Budget 1887-88	1,6	8,1	...	1	2,2	1,9	...	2	6,3	23,4
	Revised 1887-88	1,2	8,1	8	1	2,2	1,8	3	1,1	6,6	22,2
	Accounts 1887-88	1,1	8,1	1,2	1	2,9	1,3	4	1,6	7,9	24,6
Other Receipts	Accounts 1886-87	2	3,9	1,4	2	2,1	15,5	6,5	7,3	20,5	57,6
	Budget 1887-88	1	4,2	9	2	2,8	3,4	4,2	8,4	20,8	45,0
	Revised 1887-88	1	3,8	1,0	2	12,0	3,5	5,3	7,6	22,2	55,7
	Accounts 1887-88	1	4,0	7	3	17,7	4,3	6,1	7,8	21,9	62,9
TOTAL	Accounts 1886-87	2,0	14,7	1,9	4,1	53,0	27,7	9,9	28,3	66,8	208,4
	Budget 1887-88	2,6	15,5	1,5	4,0	54,8	17,0	7,0	30,8	65,5	198,7
	Revised 1887-88	2,2	15,0	2,3	4,1	64,0	17,0	10,5	29,7	68,5	213,3
	Accounts 1887-88	2,2	15,2	2,5	4,2	72,5	17,5	11,6	30,5	69,0	225,2

74. In *India* the decrease in contributions consists of the Educational Plough Tax in Coorg, which though entered under this head in the estimates has been credited to "VI—Provincial Rates" in the accounts. The Municipalities in *Burma* were for the first time required to contribute for educational purposes after the budget was framed. The increase in other receipts, *Bengal*, is due to recoveries from District Boards by transfer debit to the heads concerned of charges paid on their account in 1886-87; deducting these the actuals compare well with the budget. In 1886-87 the head "Other Receipts" in the *North-Western Provinces and Oudh* contained special items as stated in last year's report. The *Punjab* excess in fees and fines arises from an enhanced scale of fees introduced during the year, and from large proceeds from the sale of Government books. The *Bombay* improvement occurs principally in the "local" figures and is produced very much in the same way as the improvement in the Punjab.

XX.—Medical.

RECEIPTS.		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Medical College and School Fees.	Accounts. 1886-87	...	...	...	...	2,7	...	...	1,8	2,3	6,8
	Budget 1887-88	...	...	...	...	2,1	...	...	1,5	2,8	6,4
	Revised 1887-88	...	...	...	...	2,1	...	1	1,6	2,4	6,2
	Accounts. 1887-88	...	...	...	...	2,4	...	...	1,6	2,9	6,9
Hospital Receipts	Accounts. 1886-87	...	...	2	...	7,3	...	5	1,0	1,9	10,9
	Budget 1887-88	...	...	2	...	6,2	...	2	9	1,6	9,1
	Revised 1887-88	...	...	1	...	6,2	1	6	9	1,9	9,8
	Accounts. 1887-88	...	...	...	...	5,7	1	5	8	1,8	8,9
Lunatic Asylum Receipts.	Accounts. 1886-87	...	2	7	1	2,4	4	2,8	3,6	1,1	11,3
	Budget 1887-88	...	2	7	1	2,9	4	2,9	2,3	1,2	10,7
	Revised 1887-88	...	2	1,1	1	2,4	4	2,9	1,5	1,3	9,9
	Accounts. 1887-88	...	2	1,2	...	2,5	4	1,1	1,4	1,2	8,0
Contributions	Accounts. 1886-87	3	5	1	...	3,0	8,8	8	8,2	7,7	29,4
	Budget 1887-88	4	5	1	...	3,0	8,5	9	8,5	2,5	24,4
	Revised 1887-88	4	6	1	...	3,0	10,3	9	8,1	3,0	26,4
	Accounts. 1887-88	4	6	1	...	3,3	10,0	9	8,9	3,0	27,2
Other Receipts	Accounts. 1886-87	...	1	1	1	3	7	3	7	5	2,8
	Budget 1887-88	...	1	...	...	4	7	3	8	6	2,9
	Revised 1887-88	...	2	...	...	3	9	7	1,0	5	3,6
	Accounts. 1887-88	1	1	1	1	6	1,1	1,1	1,1	7	5,0
TOTAL	Accounts. 1886-87	3	8	1,1	2	15,7	9,9	4,4	15,3	13,5	61,2
	Budget 1887-88	4	8	1,0	1	14,6	9,6	4,3	14,0	8,7	53,5
	Revised 1887-88	4	1,0	1,3	1	14,0	11,7	5,2	13,1	9,1	55,9
	Accounts. 1887-88	5	9	1,4	1	14,5	11,6	3,6	13,8	9,6	56,0

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

XX.—Medical—*continued.*

			Sterling.	Exchange.	Total.			
England	Accounts	1886-87	2,5	9	3,4	Total including England	Accounts 1886-87	64,6
	Budget	1887-88	2,2	8	3,0		Budget 1887-88	56,5
	Revised	1887-88	2,5	1,0	3,5		Revised 1887-88	59,4
	Accounts	1887-88	2,8	1,1	3,9		Accounts 1887-88	59,9

75. In 1886-87 the *Hospital Receipts* in Bengal were high owing to large recoveries from the Hospital Port Dues Fund on account of seamen treated in the Calcutta General Hospital. Under *Contributions* the North-Western Provinces and Oudh Budget was too low and had to be raised in the Revised. The fall in *Lunatic Asylum Receipts*, Punjab, is attributable to certain payments by District Funds, which were formerly credited to this head, having this year been adjusted under Contribution from Local to Provincial, and a similar change was made in Madras. The increase under *Other Receipts* in that province occurs chiefly in the "Local Section" for which the budget was insufficient. The *Bombay* credits under *Contributions* are small as compared with 1886-87, but in that year there were special recoveries, as explained in last year's report. The rise in the *English* figures is due to an increase in the number of patients in the Royal Indian Lunatic Asylum, portions of whose pensions are appropriated to their maintenance.

XXI.—Scientific and other Minor Departments.

			India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Receipts on Account of Experimental Cultivation.	Accounts	1886-87	...	2	8	...	...	2,5	6	3	8	5,2
	Budget	1887-88	...	2	3	...	...	2,0	6	...	1,1	4,2
	Revised	1887-88	...	2	1	...	...	1,5	5	3	1,3	3,9
	Accounts	1887-88	...	2	1	...	...	1,5	6	3	1,4	4,1
Botanical and other Public Garden Receipts.	Accounts	1886-87	1	1,0	...	...	3	3,2	2,2	3	1,2	8,3
	Budget	1887-88	...	1,1	...	...	3	2,4	1,4	3	9	6,4
	Revised	1887-88	...	1,1	...	...	4	2,9	3,3	3	9	8,9
	Accounts	1887-88	1	1,1	...	...	4	3,0	3,5	3	1,1	9,5
Cinchona Plantations.	Accounts	1886-87	...	...	...	...	9,9	...	...	6,9	...	16,8
	Budget	1887-88	...	...	...	...	11,0	...	...	8,0	...	19,0
	Revised	1887-88	...	...	...	...	10,4	...	...	3	...	10,7
	Accounts	1887-88	...	...	...	...	13,6	...	...	4	...	14,0
Receipts on account of Public Exhibitions and Fairs.	Accounts	1886-87	1	1	...	...	1	4,4	6,7	...	1,5	12,9
	Budget	1887-88	...	1	...	...	1	3,9	4,7	...	1	8,9
	Revised	1887-88	1	1	...	...	1	5,6	2,9	...	4	9,2
	Accounts	1887-88	1	2	...	...	1	5,2	3,8	...	4	9,8
Government Bull and Stallion Receipts.	Accounts	1886-87	1,1	...	...	...	...	..	...	...	...	1,1
	Budget	1887-88	1	...	...	...	...	...	...	...	...	1
	Revised	1887-88	2	...	...	...	...	...	...	...	...	2
	Accounts	1887-88	9	...	...	...	...	...	...	...	...	9
Labour and Emigration.	Accounts	1886-87	...	...	...	4,7	4,3	2	...	4	...	9,6
	Budget	1887-88	...	...	...	4,5	3,8	1	...	1,0	...	9,4
	Revised	1887-88	...	...	...	5,2	3,9	1	...	3	...	9,5
	Accounts	1887-88	...	...	...	4,7	4,0	...	...	2	...	8,9
Sale of Instruments and Stores by the Mathematical Instrument Factory.	Accounts	1886-87	20,6	...	...	...	...	...	...	...	...	20,6
	Budget	1887-88	21,8	...	...	...	...	...	...	...	...	21,8
	Revised	1887-88	17,0	...	...	...	...	...	...	...	...	17,0
	Accounts	1887-88	27,7	...	...	...	...	...	...	...	...	27,7
Other Miscellaneous Receipts.	Accounts	1886-87	2,0	1	3	...	2	2	3	6,8	3	10,2
	Budget	1887-88	1,2	1	...	...	2	5	5	7,1	3	9,9
	Revised	1887-88	1,4	1	1	...	2	4	3,1	7,6	9	13,8
	Accounts	1887-88	1,1	4	1	...	1	5	2,9	7,8	4,7	17,6
Total	Accounts	1886-87	23,9	1,4	1,1	4,7	14,8	10,5	9,8	14,7	3,8	84,7
	Budget	1887-88	23,1	1,5	3	4,5	15,4	8,9	7,2	16,4	2,4	79,7
	Revised	1887-88	18,7	1,5	2	5,2	15,0	10,5	9,8	8,8	3,5	73,2
	Accounts	1887-88	29,9	1,9	2	4,7	18,2	10,2	10,8	9,0	7,6	92,5

			Sterling.	Exchange.	Total.			
England	Accounts	1886-87	6	2	8	Total including England	Accounts 1886-87	85,5
	Budget	1887-88	1,3	5	1,8		Budget 1887-88	81,5
	Revised	1887-88	7	3	1,0		Revised 1887-88	74,2
	Accounts	1887-88	6	3	9		Accounts 1887-88	93,4

76. Under orders of the Chief Commissioner the expenditure on *experimental cultivation* in Burma

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

has been considerably reduced since 1886-87. The increase in *Botanical and other Garden receipts*, Punjab, is in the local section for which no Budget was proposed by district boards. The rise under *Cinchona Plantations* in Bengal comes from large issues of the febrifuge to Madras. The decline in that Presidency is attributed to no sales having taken place during the year. The *receipts on account of Public Exhibitions and Fairs* were good in the North-Western Provinces where the proceeds of the Mágh Méla Fair at Allahabad were greater than was anticipated, but Punjab obtained less than was expected owing to the Amritsar Cattle Fair having been transferred to the Municipal Committee. The *Sale of Instruments and Stores* depends on the demand for these articles and it is not regular, but during the last three years there has been a steady rise, the amounts being 10,3, 20,6, and 27,7 respectively. As regards *Miscellaneous receipts* the Punjab Budget made no provision for local items, while in Madras the actuals were increased in consequence of additional examinations held during the year.

77. The failure in the English Budget is caused by the receipts anticipated for sales of the "Imperial Gazetteer of India" not having been realised till after March 1888.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
12,698,5	EXPENDITURE	13,179,7	12,897,3	12,906,4

78. As compared with 1886-87 there was an excess expenditure under *Police* on account of the military police in Burma. On the other hand, the *Marine* and *Political* charges were less owing respectively to smaller requirements on account of Burma and the withdrawal of the Afghan Delimitation Commission. As compared with the Budget, the principal difference is in *Marine*, which shows a large saving, as 177,0 was provided for torpedo boats, but no payments were made during the year. The grant for *Administration* was exceeded by 59,6, of which 17,7 is debitable to Burma, and the rest chiefly to expenditure in England and exchange. The head *Political* shows an increase of 54,1 chiefly in connection with the delimitation of the Perso-Afghan frontier and the deportation of Sirdar Ayub Khan.

18.—Administration.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Salaries of Governor General, Governors, Lieutenant-Governors, and Chief Commissioners, including Commissioner in Sind and his Establishment.	Accounts. 1886-87 .	25,1	4,7	5,4	4,4	9,6	9,6	9,6	12,3	23,5	104,2
	Budget . 1887-88 .	25,1	4,8	4,8	4,8	9,6	9,6	9,6	12,0	23,5	103,8
	Revised . 1887-88 .	25,1	4,0	6,0	4,8	9,6	9,6	9,8	12,0	22,8	104,6
	Accounts 1887-88 .	25,1	4,9	6,0	4,8	11,0	9,7	9,8	12,0	23,0	106,3
Staff and household	Accounts. 1886-87 .	39,0	7	6	...	2,8	3,7	2,8	14,0	18,2	81,8
	Budget . 1887-88 .	26,3	6	6	...	2,8	4,1	2,6	13,8	17,7	68,5
	Revised . 1887-88 .	31,7	6	2,0	...	2,4	4,1	2,7	14,4	17,8	75,7
	Accounts. 1887-88 .	28,1	6	1,5	6	2,5	4,2	2,8	14,4	18,0	72,7
Durbar Fund	Accounts. 1886-87 .	16,5	...	...	...	...	...	...	...	...	16,5
	Budget . 1887-88 .	16,0	...	...	...	...	...	...	...	...	16,0
	Revised . 1887-88 .	16,5	...	...	...	...	...	...	...	...	16,5
	Accounts. 1887-88 .	16,5	...	...	...	...	...	...	...	...	16,5
Executive Council	Accounts. 1886-87 .	40,4	...	...	...	...	...	...	12,9	11,9	65,2
	Budget . 1887-88 .	39,2	...	...	...	...	...	...	12,7	12,3	64,2
	Revised . 1887-88 .	41,8	...	...	...	...	...	...	12,7	12,0	66,5
	Accounts. 1887-88 .	40,8	...	...	...	...	...	...	12,7	12,5	66,0
Legislative Council	Accounts. 1886-87 .	17,2	2	...	...	2,2	...	...	1,5	1	21,2
	Budget . 1887-88 .	19,4	...	...	...	2,2	...	...	1,4	...	23,0
	Revised . 1887-88 .	20,2	...	...	...	2,3	3	...	1,3	...	24,1
	Accounts. 1887-88 .	18,9	...	...	...	2,3	3	...	1,3	...	22,8
Military Secretary to the Viceroy	Accounts. 1886-87 .	42,9	...	...	...	...	...	3,1	7,1	8,1	61,2
	Budget . 1887-88 .	39,9	...	...	...	...	...	9	6,2	8,7	55,7
	Revised . 1887-88 .	40,7	...	...	...	...	...	7	6,4	8,0	55,8
	Accounts. 1887-88 .	4 05	...	...	...	...	...	7	6,4	7,8	55,4
Secretariat	Accounts. 1886-87 .	142,4	8,4	12,1	8,2	49,7	31,5	21,4	29,6	34,7	338,0
	Budget . 1887-88 .	135,6	8,2	12,6	8,2	46,2	32,0	21,3	28,2	34,6	326,9
	Revised . 1887-88 .	142,3	8,3	20,5	8,1	46,2	31,9	20,8	28,1	35,6	341,8
	Accounts. 1887-88 .	143,4	8,1	20,7	7,9	46,3	31,7	19,9	27,9	35,4	341,3
Tour Charges	Accounts. 1886-87 .	10,8	1,1	4	4	3,0	5,9	5,8	...	3	27,7
	Budget . 1887-88 .	17,9	1,4	3	6	3,2	5,7	6,2	2	1,5	37,0
	Revised . 1887-88 .	15,9	1,2	4	6	2,8	5,6	6,0	4	8	33,7
	Accounts. 1887-88 .	14,5	1,3	4	7	3,4	3,7	6,0	2	1,0	31,2
Board of Revenue and Financial Commissioner	Accounts. 1886-87 .	...	...	...	...	28,5	21,3	18,4	25,7	...	93,9
	Budget . 1887-88 .	...	...	...	...	27,8	22,3	18,6	24,9	...	93,6
	Revised . 1887-88 .	...	...	...	...	26,8	22,0	18,5	18,3	...	85,6
	Accounts. 1887-88 .	...	...	...	...	26,0	22,0	18,5	18,0	...	84,5
Commissioners	Accounts. 1886-87 .	6	20,1	21,3	5,3	55,3	58,2	33,4	...	23,0	217,2
	Budget . 1887-88 .	5	19,6	20,7	5,5	52,7	55,5	33,5	...	22,0	210,0
	Revised . 1887-88 .	2	21,2	21,9	5,4	54,5	55,3	34,2	...	22,6	215,3
	Accounts. 1887-88 .	2	20,9	22,1	5,7	54,5	55,7	35,0	...	22,8	216,9
Account Offices	Accounts. 1886-87 .	62,2	7,3	9,5	4,9	33,1	23,1	16,2	23,6	26,7	206,6
	Budget . 1887-88 .	66,0	7,5	9,7	4,6	33,7	24,3	16,6	23,7	27,5	213,6
	Revised . 1887-88 .	61,9	7,4	12,1	5,0	33,6	23,5	16,9	24,1	27,0	211,5
	Accounts. 1887-88 .	61,3	7,3	12,8	5,1	34,0	22,7	16,9	24,2	26,8	211,1

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*contd.*

18.—Administration—*continued.*

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Paper Currency Office	Accounts. 1886-87	10,2	...	1,4	...	...	1,6	1,1	2,7	8,1	25,1
	Budget. 1887-88	9,8	1	1,5	...	...	2,0	1,2	2,6	8,7	25,9
	Revised. 1887-88	10,7	1	1,6	...	...	4,0	1,2	2,8	8,6	29,0
	Accounts. 1887-88	10,9	1	1,6	...		1,5	1,2	2,6	8,2	26,[illegible]
Allowance to Presidency Banks	Accounts. 1886-87	10,7	...	...	...	1,5	...	...	4,7	11,2	37,1
	Budget. 1887-88	19,8	...	...	...	1,4	...	...	3,1	9,2	33,5
	Revised. 1887-88	17,2	...	...	...	1,4	...	...	4,3	11,7	34,6
	Accounts. 1887-88	17,2	...	...	...	1,4	...	...	4,3	11,8	34,7
General Establishment of Local Fund Offices	Accounts. 1886-87	...	3,2	8	...	14,8	6,0	15,1	14,7	10,1	64,7
	Budget. 1887-88	2,8	3,5	1,0	...	13,0	4,7	10,8	21,5	10,3	67,6
	Revised. 1887-88		3,3	9	...	12'5	6,0	13,2	19,5	10,6	66,0
	Accounts. 1887-88	...	3,4	9	...	17,9	5,7	11,8	19,8	10,5	70,0
Upper Burma Charges	Accounts. 1886-87	...	...	26,3	...	...	...	...	...	...	26,3
	Budget. 1887-88	...	...	26,9	...	...	...	...	...	...	26,9
	Revised. 1887-88	...	...	29,2	...	...	...	...	...	...	29,2
	Accounts. 1887-88	...	...	29,8	...	...	...	...	...	...	29,8
Other Charges, Reserve Treasuries, Press Commission and Rents, Rates, and Taxes	Accounts. 1886-87	5,3	...	...	...	...	...	...	3	...	5,6
	Budget. 1887-88	5,7	..	...	...	...	...	...	1	...	5,8
	Revised. 1887-88	3,8	...	...	...	...	...	...	2	..	4,0
	Accounts. 1887-88	4,0	...	...	...	...	...	...	2	...	4,2
TOTAL INDIA	Accounts. 1886-87	432,3	45,7	77,8	23,2	200,5	160,9	126,9	140,1	175,9	1,392,3
	Budget. 1887-88	424,0	45,7	78,1	23,7	192,6	160,2	121,3	150,4	176,0	1,372,0
	Revised. 1887-88	428,0	47,0	94,6	23,0	192,1	162,3	124,0	144,5	177,5	1,393,9
	Accounts. 1887-88	421,4	46,6	95,8	24,8	199,3	157,2	122,6	144,0	177,8	1,389,5

		Sterling.	Exchange.	Total.
ENGLAND	Accounts. 1886-87	248,2	93,4	341,6
	Budget. 1887-88	246,7	91,6	338,3
	Revised. 1887-88	208,9	112,9	381,8
	Accounts. 1887-88	267,9	112,5	380,4

Total including England.	Accounts. 1886-87	1,733,9
	Budget. 1887-88	1,710,3
	Revised. 1887-88	1,775,7
	Accounts. 1887-88	1,769,9

79. The excess in *Salaries of Governor General*, &c., is due in Burma to the increased pay granted to the Chief Commissioner, and in Bengal to a portion of Sir Charles Barnard's salary as Chief Commissioner of Burma having been paid in that Province. The difference between the India Budget and accounts under *Staff and Household* arises partly from a change of classification, by which rents and taxes are now entered here as explained in last report, and partly from larger outlay for service telegrams and contingencies counterbalanced by savings in hill journey charges. The Revised estimate allowed an additional grant of 5,4 on these accounts, but it was not all required. The charges for the *Executive Council* were higher than was expected owing to acting arrangements.

80. As regards the *Secretariats*, the charges relating to the Government of India are particularised in the following figures, from which it will be seen that the Foreign Department, India, spent about 6,1 more than its budget grant chiefly in service telegrams, hill journey charges and miscellaneous contingencies. Some increase also occurred from acting arrangements. The Home Department presents an excess of 1,3 on account of acting arrangements and hill journey charges, and the Revenue Department 1,0 in connection with the new appointment of Reporter on Economic Products. The rise in Burma is due to additions made to the strength of the Secretariat in that Province.

1886-87. Accounts.	*Secretariat.*	1887-88. Budget.	Revised.	Accounts.
31,7	Financial Department	31,6	31,5	31,3
21,7	Home Department	21,0	21,9	22,3
42,2	Foreign Department	36,2	41,0	42,3
16,4	Revenue and Agriculture	17,0	18,1	18,1
7	Translator's Department	7	7	7
29,7	Public Works Department	29,1	29,1	28,7
142,4	TOTAL	135,6	142,3	143,4

81. The *tour charges* in India and the North-Western Provinces and Oudh were smaller than was anticipated, owing apparently to the tours having been curtailed. The large difference under *Board of Revenue*, Madras, is caused by the charges for the Commissioner of Revenue Settlement and the Commis-

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*contd.*

sioner of Salt and Abkari Revenue having been entered under this head in the Budget, whereas in the accounts they have been debited to 3—Land Revenue and 5—Salt respectively. Acting arrangements have occasioned the fluctuations in the head *Commissioners*, but in Burma and Bengal an additional Commissioner was appointed for a short time. Acting arrangements have also affected the figures relating to *Account Offices*, but the office in Burma has been permanently enlarged in consequence of the annexation of Upper Burma. The *allowance to Presidency Banks* is now regulated by the new agreements, but the accounts of 1887-88 include some charges which became payable under the former contract. The charges entered in the India Budget as relating to the *General Establishment of Local Funds* were on account of Patwaris and have been classified under 3—Land Revenue. These charges are growing in Bengal by reason of the extended operation of the Local Self-Government Act. In the Punjab, the Budget was too low, and in Madras large additions were made to the number of Punchayats and Unions existing in the previous year, but not to the extent contemplated in the Budget. The Budget for *Upper Burma charges* was necessarily a rough forecast. The saving in *other charges*, India, is nominal since the budget allowed for certain rents, rates and taxes which under present arrangements have been placed against the departments concerned.

82. In *England*, there was an exceptional increase this year under the charge for management of debt attending the conversion of the 4 per cent. stock into 3½ per cent. stock, counterbalanced to a small extent by a decrease in the cost of telegrams to India. Further increases occurred from the detention of the Member of the Royal Commission on Gold and Silver who was deputed from India, and from the demand for currency notes having been larger than was anticipated.

19A.—Law and Justice—Courts of Law.

			India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
High Courts, Chief Courts, Recorders' Court and Judicial Commissioner.	Accounts	1886-87	3	5,7	15,4	...	109,3	41,4	26,9	47,8	67,6	314,4
	Budget	1887-88	3	6,1	16,4	...	116,4	41,6	27,3	46,7	69,9	324,7
	Revised	1887-88	5	6,0	15,5	...	104,8	42,6	29,1	48,5	70,0	317,0
	Accounts	1887-88	5	5,9	15,5	1	105,9	42,7	29,0	49,2	69,0	317,8
Law Officers	Accounts	1886-87	3	...	4,5	3	25,7	6,4	2,7	8,5	16,0	64,4
	Budget	1887-88	2	...	4,2	4	25,9	7,8	3,6	10,2	16,6	68,9
	Revised	1887-88	3	...	4,5	7	25,8	7,3	3,7	10,9	15,7	68,9
	Accounts	1887-88	3	...	4,5	6	26,1	7,5	3,8	12,2	15,0	70,6
Civil and Sessions Courts.	Accounts	1886-87	8,6	1,9	5,2	13,3	401,8	206,7	118,9	225,1	192,8	1,174,3
	Budget	1887-88	8,0	2,5	3,5	14,1	399,4	207,5	118,4	227,9	190,3	1,171,6
	Revised	1887-88	8,3	2,5	3,1	13,3	404,7	207,5	117,1	227,9	188,8	1,173,2
	Accounts	1887-88	8,2	2,4	3,6	13,4	404,4	208,2	117,4	226,5	187,9	1,172,0
Court of Small Causes.	Accounts	1886-87	4	3,8	3,0	...	19,0	6,8	4,0	8,3	24,0	69,3
	Budget	1887-88	4	3,8	3,2	...	18,9	6,7	4,1	8,4	25,3	70,8
	Revised	1887-88	4	3,8	3,0	...	20,0	6,6	3,8	8,2	23,5	69,3
	Accounts	1887-88	4	3,7	3,0	...	20,6	6,6	3,7	8,2	23,0	69,2
Criminal Courts	Accounts	1886-87	13,3	58,4	85,4	37,1	218,4	152,4	119,0	89,7	127,9	901,6
	Budget	1887-88	13,8	61,3	86,5	38,5	219,0	154,0	119,7	99,7	133,8	926,9
	Revised	1887-88	11,0	59,7	87,2	37,5	218,0	151,9	120,8	90,0	130,0	906,1
	Accounts	1887-88	12,4	60,0	82,8	36,6	214,7	150,2	121,8	90,2	128,4	897,1
Other Courts of Justice.	Accounts	1886-87	...	...	...	...	7,0	...	...	7,4	10,5	24,9
	Budget	1887-88	...	...	...	...	6,9	...	...	5,9	10,2	23,0
	Revised	1887-88	...	...	...	...	7,1	...	...	6,3	10,0	23,4
	Accounts	1887-88	...	...	...	...	7,2	...	...	6,4	9,8	23,4
Refunds	Accounts	1886-87	7	1,5	7,9	9	13,8	3,3	3,8	5,5	3,1	40,5
	Budget	1887-88	3	1,7	7,8	1,7	13,1	3,5	3,9	5,1	3,2	40,3
	Revised	1887-88	2,2	1,7	8,8	9	14,0	3,5	3,0	5,4	3,0	42,5
	Accounts	1887-88	2,4	1,7	9,8	9	14,7	3,6	3,3	5,8	2,8	45,0
Other Charges	Accounts	1886-87	...	...	...	...	3	3,6	...	5	...	4,4
	Budget	1887-88	...	...	...	...	9	3,9	...	4	...	5,2
	Revised	1887-88	...	...	...	...	6	2,8	...	3	...	3,7
	Accounts	1887-88	...	...	...	...	5	2,8	...	4	...	3,7
Upper Burma Charges.	Accounts	1886-87	...	...	31,9	...	...	...	...	...	...	31,9
	Budget	1887-88	...	...	65,4	...	...	...	...	...	...	65,4
	Revised	1887-88	...	...	50,7	...	...	...	...	...	...	50,7
	Accounts	1887-88	...	...	51,6	...	...	...	...	...	...	51,6
TOTAL	Accounts	1886-87	23,6	71,3	153,3	51,6	795,3	420,6	275,3	392,8	441,9	2,625,7
	Budget	1887-88	23,0	75,4	187,0	54,7	801,1	425,0	277,0	404,3	449,3	2,696,8
	Revised	1887-88	22,7	73,7	172,8	52,4	795,0	422,2	277,5	397,5	441,0	2,654,8
	Accounts	1887-88	24,2	73,7	170,8	51,6	794,1	421,6	279,0	398,9	436,5	2,650,4

			Sterling	Exchange.	Total.				
England	Accounts	1886-87	1,1	4	15	Total including England.	Accounts	1886-87	2,627,2
	Budget	1887-88	2,0	7	27		Budget	1887-88	2,699,5
	Revised	1887-88	5	2	7		Revised	1887-88	2,655,5
	Accounts	1887-88	5	2	7		Accounts	1887-88	2,651,1

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*contd.*

83. The fluctuations under *High Courts* are largely due to the absence of officers on leave; but in the North-Western Provinces and Oudh, in the Punjab and in Madras, additional expenditure was sanctioned. In the last-named province the grant for printing and translation was exceeded, but this was met by larger receipts as explained in paragraph 70. The head *Law officers* in Madras is high as compared with 1886-87, but in that year the appointments were held for the most part by acting officers. The Bengal excess in *Civil and Sessions Courts* arises entirely from the appointment of additional munsifs and their establishments. The saving under this head in the Punjab and in Madras consists of several small items; but in Bombay, it is due to a native of India having been appointed Special Judge under the Deccan Agriculturists Relief Act whereby only two-thirds of the sanctioned pay was drawn. Some changes have been made during the year in connection with *Criminal Courts* which have affected the expenditure on their account. In India certain charges relating to the police of the Rajputana-Malwa Railway have been transferred to the head 20—Police. In the Central Provinces the outlay has been curtailed since last year by abolishing the office of Cantonment Magistrate at Saugor and the substitution of an allowance of R100 a month to a Military Officer for performing the duty. In Burma, Assam, Bengal, the North-Western Provinces and Oudh, and Bombay the savings have resulted from the absence of officers on leave and in miscellaneous charges, for which sufficient allowance was not made in the Estimates. The Punjab excess is in diet and road money of witnesses and in postage. The Madras Budget was made high in expectation of a revision of establishments which, however, was not carried out. The diminished expenditure on *Small Cause Courts* in Bengal and Bombay has resulted from the absence of officers on leave; but in the latter Presidency a permanent saving of about 1,0 has been effected by Government purchasing the house in which the Court is held. The Budget for *Upper Burma Charges* was necessarily incomplete. The excess over the payments in 1886-87 is spread over many heads, and arises out of the extension of judicial establishments as the country settles down. *Refunds* are always a fluctuating quantity, and this year in India, Burma, and Bengal the claims to escheats were greater than was anticipated. Of the saving of 1,1 in *Other Charges*, North-Western Provinces and Oudh, 9 is in compensation pay of Covenanted Civil Servants and 2 in examinations for Pleaderships.

84. The Budget in *England* provided for outfit for three Judges, but none came to India during the year.

19B.—Law and Justice—Jails.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab	Madras.	Bombay.	TOTAL.
Jail Manufacture	Accounts . 1886-87 .	1,2	34,3	12,9	1,5	50,7	19,7	14,6	15,6	7,5	167,0
	Budget . 1887-88 .	1,2	30,2	13,3	2,3	50,8	24,4	16,0	17,4	9,0	173,6
	Revised . 1887-88 .	1,2	26,0	10,5	1,2	56,0	21,3	16,2	16,6	6,4	156,3
	Accounts . 1887-88 .	1,3	24,6	11,3	1,5	52,9	18,4	14,1	14,5	6,7	145,3
Other Jail Charges	Accounts . 1886-87 .	3,3	24,4	60,3	8,5	106,8	77,1	63,9	72,7	51,8	468,8
	Budget . 1887-88 .	5,8	23,4	61,7	9,7	115,2	81,6	69,0	72,7	51,7	490,8
	Revised . 1887-88 .	5,9	25,6	60,0	8,1	95,0	83,8	70,8	70,1	47,7	467,0
	Accounts . 1887-88 .	5,9	26,8	59,8	8,2	100,2	88,2	72,8	71,8	47,6	481,3
Convict Charges at Port Blair and Nicobars.	Accounts . 1886-87 .	126,7	...	...	...	...	...	...	...	...	126,7
	Budget . 1887-88 .	134,4	...	...	...	...	...	...	...	...	134,4
	Revised . 1887-88 .	106,8	...	...	...	...	...	...	...	...	106,8
	Accounts . 1887-88 .	127,3	..	...	...	...	...	...	...	...	127,3
Other Charges	Accounts . 1886-87 .	9	...	..	...	...	...	...	...	...	9
	Budget . 1887-88 .	1,3	...	...	...	...	...	...	...	...	1,3
	Revised . 1887-88 .	8	...	...	...	...	...	...	...	3	1,1
	Accounts . 1887-88 .	8	...	...	...	...	...	...	...	1	9
Upper Burma Charges	Accounts . 1886-87 .	...	...	5,8	...	...	...	...	...	...	5,8
	Budget . 1887-88 .	...	...	15,5	...	...	...	...	...	...	15,5
	Revised . 1887-88 .	...	...	17,5	...	...	...	...	...	...	17,5
	Accounts . 1887-88 .	...	...	17,0	...	...	...	...	...	...	17,0
TOTAL	Accounts . 1886-87 .	132,1	58,7	79,0	10,0	166,5	96,8	78,5	88,3	59,3	769,2
	Budget . 1887-88 .	142,7	53,6	90,5	12,0	175,0	106,0	85,0	90,1	60,7	815,6
	Revised . 1887-88 .	114,7	52,5	88,0	9,3	151,0	105,1	87,0	86,7	54,4	748,7
	Accounts . 1887-88 .	135,3	51,4	88,1	9,7	153,1	106,6	86,9	86,3	54,4	771,8

85. The reduced expenditure on *Jail Manufactures* in Burma is attributed to economy in the purchase of raw materials. In the other provinces it was the result of restricted manufacture and was counterbalanced by diminished receipts. The rise in *Other Jail charges*, India, comes mainly from the establishment of a new prison at Quetta. The excess in the Central Provinces is due to an increase in the number of prisoners, rise in the price of food-grains, introduction of a more liberal diet scale and substitution of Warder for police guards. The increase in the North-Western Provinces and Oudh and in the Punjab is also due to the higher cost of rations, but in the former the jail allowance of Medical officers has been charged for the first time to this head. It was previously classified under 24—Medical. The

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*contd.*

saving in Burma was obtained by smaller expenditure in the transport of prisoners, in Bengal by closing the Bhaugulpore district Jail and by converting the Central Jail at Hazaribagh into a district Jail, in Madras by the abolition of three district Jails and of the European penitentiary at Ootacamund, and in Bombay by the release of prisoners in connection with the Jubilee, by the conversion of several district Jails into subordinate Jails and by the abolition of some subordinate Jails. The Assam Budget was too high. The small amount of *convict charges at Port Blair and Nicobars* as compared with the budget is caused chiefly by the transfer of 5,5 from this head to 11—Forests. Independently of this transfer the accounts show that the budget was exceeded in the item of stores, but this was counteracted by savings in establishment from the absence of officers on leave. Considering the circumstances of the country the estimates for *Upper Burma charges* have proved satisfactory.

20.—Police.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Presidency Police	Accounts 1886-87	...	...	...	...	32,2	...	...	17,2	31,9	81,3
	Budget 1887-88	...	...	...	...	32,5	...	...	22,1	31,0	85,6
	Revised 1887-88	...	...	...	...	31,5	...	...	21,8	30,9	84,2
	Accounts 1887-88	...	...	...	...	31,7	...	...	21,7	30,1	83,5
Superintendence	Accounts 1886-87	...	3,3	4,0	3,2	12,0	11,8	13,7	17,8	4,9	70,7
	Budget 1887-88	...	4,0	3,8	3,1	11,6	11,7	14,3	11,0	4,5	64,0
	Revised 1887-88	...	3,8	4,0	3,0	11,5	12,6	13,6	10,8	4,4	63,7
	Accounts 1887-88	...	3,7	4,0	3,2	11,7	12,8	13,4	11,2	4,3	64,3
District Executive Force.	Accounts 1886-87	35,9	125,7	231,1	40,6	387,7	353,8	287,8	338,1	352,1	2,152,8
	Budget 1887-88	34,2	125,3	270,7	43,0	387,1	372,0	294,7	331,9	340,3	2,199,2
	Revised 1887-88	32,0	122,9	253,8	41,3	385,5	360,3	295,6	328,7	329,4	2,149,5
	Accounts 1887-88	31,4	121,8	256,4	41,3	384,5	355,6	241,8	325,7	314,1	2,072,6
Municipal and Cantonment Police.	Revised 1887-88	...	...	...	...	(a) ...	...	...	...	1,7	1,7
	Accounts 1887-88					(a) ...	...	53,8	...	1,4	55,2
Government Railway Police.	Accounts 1886-87	11,1	2,4	...	1	9,3	3,1	12,4	...	12,4	50,8
	Budget 1887-88	12,6	4,4	...	1	11,0	3,6	15,3	8	10,8	59,2
	Revised 1887-88	13,4	1,5	...	1	10,0	3,2	13,2	4	11,1	52,9
	Accounts 1887-88	13,7	1,6	...	1	9,8	3,1	12,8	5	9,5	51,1
Village Police	Accounts 1886-87	...	...	35,7	1	12,5	245,9	...	6	100,2	395,0
	Budget 1887-88	...	...	39,9	1	17,5	247,5	...	6	103,0	408,6
	Revised 1887-88	...	...	36,0	1	14,5	247,3	...	6	104,2	402,7
	Accounts 1887-88	...	...	32,5	1	14,1	247,1	...	6	108,2	402,6
Special Police	Accounts 1886-87	...	1,1	30,2	49,6	18,8	2,8	13,8	...	7,7	124,0
	Budget 1887-88	...	1,0	...	49,2	17,8	3,0	13,3	...	16,2	100,5
	Revised 1887-88	...	1,4	35,2	49,5	20,3	2,8	13,3	...	63,2	185,7
	Accounts 1887-88	...	1,4	35,7	49,6	19,9	2,7	13,2	...	60,9	183,4
Cattle Pounds	Accounts 1886-87	4	4,5	2	1,8	2,6	5,8	2,7	18,2	8,3	44,5
	Budget 1887-88	1	5,6	4	2,5	3,2	6,8	2,9	14,9	8,0	44,4
	Revised 1887-88	1	5,4	3	2,0	3,0	6,4	3,0	19,6	8,5	48,3
	Accounts 1887-88	4	4,8	3	1,9	2,2	6,1	2,8	19,7	9,2	47,4
Other Charges	Accounts 1886-87	9,0	1	1,1	...	1,9	3	6	2,7	1,3	17,0
	Budget 1887-88	9,2	2	6	1	2,0	5	2	2,8	1,2	16,8
	Revised 1887-88	9,2	1	7	...	3,7	4	2	2,6	1,3	18,2
	Accounts 1887-88	9,6	1	8	...	9,3	3	2	2,6	1,4	24,3
Upper Burma Charges.	Accounts 1886-87	...	...	349,0	...	...	...	...	...	...	349,0
	Budget 1887-88	...	...	737,0	...	...	...	...	...	...	737,0
	Revised 1887-88	...	...	720,0	...	...	...	...	...	...	720,0
	Accounts 1887-88	...	...	709,2	...	...	...	...	...	...	709,2
TOTAL	Accounts 1886-87	56,4	137,1	651,3	95,4	477,0	623,5	331,0	394,6	518,8	3,285,1
	Budget 1887-88	56,1	140,5	1,052,4	98,1	483,3	645,1	340,7	384,1	515,0	3,715,3
	Revised 1887-88	54,7	135,1	1,050,0	96,0	480,0	633,0	338,9	384,5	554,7	3,726,9
	Accounts 1887-88	55,1	133,4	1,038,9	96,2	483,2	627,7	338,0	382,0	539,1	3,693,6

(a) Included under District Executive Force.

86. The high cost of the *Presidency Police*, Madras, as compared with 1886-87, is caused by the transfer to this head of the pay of the superior officers of that body, formerly taken under Superintendence. In Bombay, on the other hand, the expenditure was higher in 1886-87, but in that year a special payment of 2,5 was made for a police hulk. The reduced charge for *Superintendence* in Madras is due partly to the transfer mentioned above and partly to a reduction in the number of Deputy Inspectors General. The saving in *District Executive Force*, India, is the result of reduced establishments at Quetta. In the Central Provinces, it is due partly to the employment of warder guards in jails and the withdrawal of police from conservancy supervision; and so far the saving is nominal

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*contd.*

as it has led to increased expenditure under jails and to a fall in police receipts. A third cause of the saving is the transfer of the Saugor Cantonment Police to the Cantonment Fund. The Burma budget included 27,0, which really appertained to special police, and should have been classified as such. Allowing for this correction, the actuals have exceeded the forecast in the items of escort charges, and arms, accoutrements, and clothing. The Assam police is officered from Bengal, and changes occur in the grade of the officers employed. This explains the fluctuations in that Province. In Bengal, the grant for pay of constables was not fully utilised. In the North-Western Provinces and Oudh the budget was too high. The Punjab budget included the grant for *Municipal and Cantonment Police* which has been separately classified in the accounts. The fall in Madras is caused by the employment of warder guards in jails, and is subject to the criticism noted above in the case of the Central Provinces. In Bombay, some interchanges have taken place between this head and Special and Municipal and Cantonment Police, and hence the figures cannot be compared separately. The principal difference here is in the charges of the Gujarat Police which amounted to 42,0 and 40,0, respectively, in the revised estimate and accounts of 1887-88, while they were not included in the accounts of 1886-87 or in the budget, because they were charged at that time to an Excluded Local Fund. Allowing for this difference the accounts and estimates agree fairly well except in the cost of clothing which is now shown net instead of gross as formerly. The higher cost of *Government Railway Police* in India ensues from the additional force required by extension of the Sindh-Pishin line. The saving in the Central Provinces is, for the most part, nominal owing to recoveries from the Great Indian Peninsula Railway having been deducted from the expenditure instead of being distinctly credited. In Bengal, the grant for the police on the Northern Bengal and Tirhoot lines was not fully used; and in the Punjab, the Company working the Rajputana-Malwa Railway paid a portion of the charges connected with the Rewari-Ferozepore line. The charge for *Village Police* was small in Burma owing to fewer men having been employed in Akyab than was anticipated. The Bengal budget was high, and in Bombay it did not allow sufficiently for arrears that were due and for the *pro-forma* adjustments on account of alienated (service) land revenue. The Bombay estimates also provided for some items under 3—Land Revenue, which belong properly to this head. As regards *Special Police*, the fluctuations in Burma and Bombay have been noticed above under the head *District Executive Force*. The excess in Bengal is in the cost and carriage of clothing and stores. *Cattle Pounds* have outstripped the budget, but this is counterbalanced by large receipts. These increases arise, chiefly from the construction of additional pounds and remuneration to additional pound-keepers. The rise in *other charges*, Bengal, consists of refunds to District Boards of sums received from them in 1886-87. It was difficult in the circumstances of the country to make an accurate estimate of *Upper Burma charges*.

21.—Marine.

			India.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
General Supervision and Accounts.	Accounts	1886-87	17,1	...	...	...	...	..	17,1
	Budget	1887-88	16,8	...	...	...	...	...	16,8
	Revised		16,4	...	...	...	...	...	16,4
	Accounts		16,3	...	...	...	...	...	16,3
Marine Survey and Establishments.	Accounts	1886-87	10,8	8	...	6,3	1,0	2,3	21,2
	Budget	1887-88	12,8	8	...	6,1	1,0	2,2	22,9
	Revised		10,0	8	...	6,8	1,0	2,1	20,7
	Accounts		11,0	9	...	6,7	1,0	1,9	21,5
Dockyards	Accounts	1886-87	67,1	...	...	...	...	...	67,1
	Budget	1887-88	70,0	...	...	...	...	...	70,0
	Revised		72,5	...	...	...	...	...	72,5
	Accounts		71,6	...	...	...	...	...	71,6
Salaries and Allowances of Officers and men afloat.	Accounts	1886-87	89,6	3,5	4	8,8	3	4,1	106,7
	Budget	1887-88	95,0	3,7	6	8,9	4	...	108,6
	Revised		104,5	3,8	4	9,0	3	1	118,1
	Accounts		107,0	3,9	4	8,8	3	1	120,5
Marine Stores and Coal for Building and Repairs of Ships.	Accounts	1886-87	72,2	2,5	5	7,0	1	...	82,3
	Budget	1887-88	45,5	4,2	1,0	7,1	...	...	57,8
	Revised		54,0	4,4	5	8,7	...	...	67,6
	Accounts		69,5	5,7	5	7 3	...	...	83,0
Pilotage, Pilot Establishment, and Vessels.	Accounts	1886-87	...	...	'	56,9	4	4	57,8
	Budget	1887-88	...	...	1	55,8	5	3	56,7
	Revised		...	...	1	58,2	1,4	3	60,0
	Accounts		...	...	1	58,4	1,4	3	60,2

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*contd.*

21.—Marine—*contd.*

			India.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
Other Charges	Accounts	1886-87	154,9	20,9	3,6	6,3	...	...	185,7
	Budget	1887-88	48,4	22,8	5,6	18,1	...	1	95,0
	Revised	1887-88	58,9	21,3	5,6	7,7	...	2	93,7
	Accounts	1887-88	66,2	20,9	5,8	10,4	...	3	103,6
TOTAL	Accounts	1886-87	411,7	27,7	4,6	85,3	1,8	6,8	537,9
	Budget	1887-88	288,5	31,5	7,3	96,0	1,9	2,6	427,8
	Revised	1887-88	316,3	30,3	6,6	90,4	2,7	2,7	449,0
	Accounts	1887-88	341,6	31,4	6,8	91,6	2,7	2,6	476,7
Deduct amounts transferred to other heads.	Accounts	1886-87	7,0	...	...	...	...	...	7,0
	Budget	1887-88	10,0	...	...	1,3	...	...	11,3
	Revised	1887-88	7,9	...	...	...	...	...	7,9
	Accounts	1887-88	8,1	...	...	...	...	...	8,1
TOTAL	Accounts	1886-87	404,7	27,7	4,6	85,3	1,8	6,8	530,9
	Budget	1887-88	278,5	31,5	7,3	94,7	1,9	2,6	416,5
	Revised	1887-88	308,4	30,3	6,6	90,4	2,7	2,7	441,1
	Accounts	1887-88	333,5	31,4	6,8	91,6	2,7	2,6	468,6

			Sterling.	Exchange.	TOTAL.				
England	Accounts	1886-87	230,5	86,7	317,2	Grand Total, including England.	Accounts	1886-87	848,1
	Budget	1887-88	326,7	121,3	448,0		Budget	1887-88	864,5
	Revised	1887-88	148,3	62,3	210,6		Revised	1887-88	651,7
	Accounts	1887-88	142,4	59,9	202,3		Accounts	1887-88	670,9

87. The budget for *Marine Survey and establishments* was too high. The grant for *dockyards* had to be raised in the revised as a good deal of work came in from other departments for which there has been an increase in receipts as explained in paragraph 73. The actuals did not reach the revised from various causes, of which the chief are a revision of certain appointments and establishments in Kidderpore and the employment of less labour than was anticipated. The *salaries and allowances of officers and men* were high owing to demands on account of Upper Burma for which it was necessary to employ additional establishments, some new vessels having been added to the Indian Marine. The cost of *Marine Stores, &c.*, was high in 1886-87, chiefly on account of coal and stores required for the conveyance of troops and material to Burma, and for the steamers and launches employed in Upper Burma. Both the budget and revised contemplated a considerable reduction of expenditure on this account, but the circumstances of the country did not admit of such savings being effected. The increase in *pilotage and pilot establishments* is due, in Bengal, to improved trade and is accompanied by larger receipts as mentioned in paragraph 73. In Madras it has been caused by the transfer to Provincial Services of the Harbour Master's Department, as already noted in the same paragraph. The excess in India under *other charges* is connected chiefly with the operations in Upper Burma, but unforeseen charges for the Bushire Coal Depôt and the Perim Light House have also contributed to it. The Lower Burma budget provided for a contribution to the Akyab Port Fund which was not paid, and fewer vessels were employed than was anticipated. These produced a saving of 3,2; but on the other hand the expenditure on Light Houses and Light Ships was 1,6 more than expected. The Bengal budget provides 10,0 for the purchase of a new vessel which was not obtained during the year. Allowing for this special item the accounts of 1887-88 shew an excess both as regards the accounts of 1886-87 and the budget and this excess arises from the contribution of 2,0 granted to the Balasore Port Fund, and from the share due from that Province of the subsidy for conveying mails between Naraingunge and Assam.

88. In *England*, a sum of 177,0 was entered in the budget for torpedo boats, but no payments were made on this account during the year.

22.—Education.

			India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Direction	Accounts	1886-87.	...	2,8	2,3	...	5,9	3,8	4,0	4,0	4,3	27,1
	Budget	1887-88.	...	2,8	2 4	...	5,7	4,0	4,2	4,6	4,3	28,0
	Revised	1887-88.	...	3,1	2,5	...	5,7	3,9	4,0	4,5	4,3	28,0
	Accounts	1887-88.	...	3,1	2,6	...	5,6	3,9	4,0	4,5	4,3	28,0
Inspection	Accounts	1886-87.	1,3	8,9	6,2	5,8	45,0	24,1	13,0	33,1	21,8	159,2
	Budget	1887-88.	7	8,9	6,1	6,0	44,0	25,2	14,8	32,7	22,3	160,7
	Revised	1887-88.	9	8,3	6,5	5,6	44,5	23,4	13,9	33,2	21,7	158,0
	Accounts	1887-88.	9	8,3	6,2	5,4	33,6	22,9	14,4	33,9	21,2	146,8

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

22.—Education—*continued.*

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
University	Accounts . 1886-87 .	...	...	...	...	...	...	2,5	...	2,0	4,5
	Budget . 1887-88 .	...	...	...	...	...	...	3,3	...	1,5	4,8
	Revised . 1887-88 .	...	...	...	...	...	2	3,3	...	1,5	5,0
	Accounts . 1887-88 .	...	...	...	...	...	2	3,2	...	1,5	4,9
Government Colleges.	Accounts . 1886-87 .	3,4	1,4	...	...	54,0	10,6	5,6	24,4	25,6	125,0
	Budget . 1887-88 .	3,5	1,6	...	...	55,6	11,0	5,5	23,1	25,4	125,7
	Revised . 1887-88 .	3,5	1,6	...	...	55,1	10,8	4,9	25,0	25,6	126,5
	Accounts . 1887-88 .	3,7	1,6	...	...	54,9	11,2	4,8	22,2	26,3	124,7
Government Schools	Accounts . 1886-87 .	5,2	39,2	7,3	9,8	75,1	97,2	51,6	61,9	170,3	517,6
	Budget . 1887-88 .	5,0	40,2	14,5	10,6	77,2	102,8	61,7	61,5	182,2	555,7
	Revised . 1887-88 .	5,4	38,5	12,1	10,1	77,2	97,9	55,7	60,5	176,7	534,1
	Accounts . 1887-88 .	5,4	37,4	11,5	10,0	175,4	98,0	58,6	61,4	177,6	635,3
Grants-in-aid and Payments by results.	Accounts . 1886-87 .	7,1	8,7	15,3	14,1	135,0	27,4	52,1	58,9	47,8	366,4
	Budget . 1887-88 .	6,6	8,3	17,0	14,9	132,5	31,3	31,2	57,1	48,5	347,4
	Revised . 1887-88 .	6,9	8,4	15,1	14,3	132,5	28,7	29,9	63,6	38,9	338,3
	Accounts . 1887-88 .	7,8	8,6	15,3	13,9	55,3	30,7	27,2	62,4	34,5	255,7
Scholarships	Accounts . 1886-87 .	4	2,4	1,5	1,8	19,6	5,8	5,0	1,8	5,8	44,1
	Budget . 1887-88 .	5	3,2	3,2	1,8	18,4	6,1	5,4	2,0	6,6	47,2
	Revised . 1887-88 .	4	2,9	1,8	1,8	18,4	5,7	5,2	1,7	5,8	43,7
	Accounts . 1887-88 .	5	2,7	1,7	1,9	23,7	5,7	5,0	1,5	5,6	48,3
Other Charges	Accounts . 1886-87 .	1	4,0	16,8	6	3,0	5,0	6,6	7,1	17,5	60,7
	Budget . 1887-88 .	1	3,4	8,3	1,1	3,6	4,4	3,1	5,7	18,7	48,4
	Revised . 1887-88 .	3	3,5	8,5	9	3,6	4,5	3,1	6,2	16,8	47,4
	Accounts . 1887-88 .	1	3,3	8,0	8	3,6	5,5	2,5	6,4	17,0	47,2
Upper Burma	Accounts . 1886-87 .	...	...	1	...	...	...	...	...	...	1
	Budget . 1887-88 .	...	...	2	...	...	...	...	...	...	2
	Revised . 1887-88 .	...	...	...	...	...	...	...	...	...	...
	Accounts . 1887-88 .	...	...	...	...	...	...	...	...	...	...
TOTAL	Accounts . 1886-87 .	17,5	67,4	49,5	32,1	337,6	173,9	140,4	191,2	295,1	1,304,7
	Budget . 1887-88 .	16,4	68,4	51,7	34,4	337,0	184,8	129,2	186,7	309,5	1,318,1
	Revised . 1887-88 .	17,4	66,3	46,5	32,7	337,0	175,1	120,0	194,7	291,3	1,281,0
	Accounts . 1887-88 .	18,4	65,0	45,3	32,0	352,1	178,1	119,7	192,3	288,0	1,290,9

		Sterling.	Exchange.	Total.				
England	Accounts . 1886-87 .	4	2	6	Grand Total, including England.	Accounts . 1886-87		1,3053
	Budget . 1887-88 .	9	3	1,2		Budget . 1887-88		1,3193
	Revised . 1887-88 .	7	3	1,0		Revised . 1887-88		1,2820
	Accounts . 1887-88 .	6	3	9		Accounts . 1887-88		1,2918

89. The Bengal figures cannot be analysed this year in the usual detail, as a good deal of the expenditure has been transferred to District Boards, which have not followed the classification observed in the State accounts. The total outlay in Bengal has exceeded the budget by 15,1 in consequence of additional expenditure incurred by District Committees. The whole system of administering these funds by means of district bodies is in a transition state, and defects like these are not, I am told, likely to occur again. As regards the other Provinces, the North-Western Provinces and Oudh budget for *Inspection* was too high, and the Punjab revised too low. The appointment of two additional Deputy Inspectors explains the excess in Madras, the Bombay saving being due to the abolition of the inspectorship of the North-Eastern Division. The short charge for *Government Colleges*, Madras, is attributed to the authorised staff not having been fully engaged. The saving under *Government Schools*, Central Provinces, is the result of orders issued by the Chief Commissioner, restricting the outlay from district funds on education to the amount of the Education Cess, added to a fixed contribution from Provincial Revenues, and the private subscriptions and fees collected. In comparing the Burma charges for 1886-87 and 1887-88, it is to be noted that in the former year contributions to Municipalities were classified under "other charges," where there is a corresponding abatement. In 1887-88 the amounts did not work up to the budget owing to a general reduction of expenditure, and the same may be said with respect to the North-Western Provinces and Oudh. The Punjab report states that the budget was too high and the revised too low; and that as compared with the previous year, the expenditure in 1887-88 is large, owing partly to the establishment of four new Normal Schools and partly to greater outlay by district bodies. The Bombay excess over 1886-87 is in the local section, there being a reduction of 3,4 in the Provincial portion of the account. The differences between budget and accounts consists of various small increases and decreases. The India accounts under *grants-in-aid*, &c., include 7, for which the budget grant was entered under 32—Miscellaneous, and 4 sanctioned after the budget was framed. In Burma fewer grants were made than

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

was expected, and in the Punjab the amounts provided for building and miscellaneous purposes were not fully utilised. The large sum spent in 1886-87 was mainly on account of the Aitchison College Building Fund. The amount allowed in Madras was raised in the revised, with reference to sanctions given late in the year, and the actuals have followed closely upon this provision. The year 1886-87 was one of unusually high expenditure on education in Bombay, and the budget to some extent was based upon it, but the revision of the Provincial contract caused a curtailment of the outlay. The principal economies have been 10,5 in the building grant and 2,1 in the technical grant, but on the other hand there was an increase of 4,0 in payment by results. With respect to *scholarships*, the Burma budget provided for sums payable in Calcutta and Madras, but these are adjusted inter-provincially. The Bombay saving in *other charges* is due to a smaller purchase of books for resale at the Government Central Book Depôt than was anticipated.

23.—Ecclesiastical.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras	Bombay.	TOTAL.
Church of England	Accounts . 1886-87	13,1	3,6	4,3	1,3	14,1	18,9	16,2	26,3	21,3	119,1
	Budget . 1887-88	14,1	3,8	4 9	1,4	15,3	19,4	17,0	28,0	22,2	126,1
	Revised . 1887-88	12,6	3,9	4,3	1,3	12,6	17,5	16,8	26,2	21,7	116,9
	Accounts . 1887-88	12,4	3,9	4,3	1,2	13,0	17,6	17,2	25,9	21,5	117,0
Church of Scotland	Accounts . 1886-87	8	...	2	...	1,7	2,3	2,3	1,8	2,6	11,7
	Budget . 1887-88	8	...	1	...	1,2	1,0	1,7	2,8	3,4	11,0
	Revised . 1887-88	8	...	3	...	1,2	1,0	1,9	2,0	2,8	10,0
	Accounts . 1887-88	6	...	3	...	1,2	1,3	1,8	2,0	2,6	9,8
Allowance to other Clergymen.	Accounts . 1886-87	3	...	4	...	6	4	...	3	2,3	4,3
	Budget . 1887-88	2	...	4	...	6	4	...	3	2,2	4,1
	Revised . 1887-88	3	...	4	...	1,1	4	...	3	2,0	4,5
	Accounts . 1887-88	4	...	4	...	8	4	...	3	2,1	4,4
Upper Burma	Accounts . 1886-87	...	...	5	...	...	...	...	...	...	5
	Budget . 1887-88	...	...	2,5	...	...	...	...	...	...	2,5
	Revised . 1887-88	...	...	1,4	...	...	...	...	...	...	1,4
	Accounts . 1887-88	...	...	1,4	..	...	...	...	...	...	1,4
Other Charges	Accounts . 1880-87	2,8	9	1,1	6	2,4	3,0	3,1	4,4	4,7	23,0
	Budget . 1887-88	2,4	1,0	1,3	6	4,0	4,4	4,1	5,3	4,7	27,8
	Revised . 1887-88	2,4	9	1,2	4	3,6	4,5	4,1	4,8	4,9	26,8
	Accounts . 1887-88	2,6	8	1,1	4	3,2	3,9	4,0	4,8	4,9	25,7
TOTAL	Accounts . 1886-87	17,0	4,5	6,5	1,9	18,8	24,6	21,6	32,8	30,9	158,6
	Budget . 1887-88	17,5	4,8	9,2	2,0	21,1	25,2	22,8	36,4	32,5	171,5
	Revised . 1887-88	16,1	4,8	7,6	1,7	18,5	23,4	22,8	33,3	31.4	159,6
	Accounts . 1887-88	16,0	4,7	7,5	1,6	18,2	23,2	23,0	33,0	31,1	158,3

		Sterling.	Exchange.	Total.			
England	Accounts . 1886-87	3	1	4	Total, including England	Accounts . 1886-87	159,0
	Budget . 1887-88	3	1	4		Budget . 1887-88	171,9
	Revised . 1887-88	5	2	7		Revised . 1887-88	160,3
	Accounts . 1887-88	6	2	8		Accounts . 1887-88	159,1

90. The fluctuations in India are mostly due to absence of chaplains on leave. In the English Budget provision was made for six chaplains, whereas eleven came out.

24.—Medical.

Charges.		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Medical Establishments	Accounts . 1886-87	8,0	18,5	11,6	9,3	47,0	48,7	32,0	41,4	25,8	242,3
	Budget . 1887-88	8,2	19,5	11,4	10,0	55,8	53,5	32,6	51,7	28,0	270,7
	Revised . 1887-88	10,1	18,3	11,0	9,5	46,5	43,2	30,4	44,8	25,6	239,4
	Accounts . 1887-88	10,5	18,2	10,8	9,7	47,6	41,3	30,1	43,6	27,1	238,9
Vaccine Establishments and Sanitary Commissioner	Accounts . 1886-87	5,9	3,9	2,6	1,5	17,2	14,4	10,4	19,9	27,4	103,2
	Budget . 1887-88	6,5	4,3	2,5	1,8	17,9	15,6	10,3	21,0	27,8	107,7
	Revised . 1887-88	5,9	4,1	2,5	1,7	17,5	15,3	10,1	20,9	26,4	104,4
	Accounts . 1887-88	6,1	4,0	2,5	1,5	17,5	15,2	9,9	21,3	26,0	104,0
Medical Colleges and Schools	Accounts . 1886-87	...	...	3	...	23,9	2,1	9,2	17,2	18,3	71,0
	Budget . 1887-88	...	...	2,2	...	24,3	2,1	9,4	5,5	5,5	40,0
	Revised . 1887-88	...	...	4	...	24,7	2,5	9,5	16,1	17,2	70,4
	Accounts . 1887-88	...	...	3	...	24,4	2,4	9,6	15,8	17,2	69,7

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

24.—Medical—*continued.*

Charges.			India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Government Hospitals and Dispensaries	Accounts	1886-87	2,7	7,2	2,7	6,2	43,0	38,1	26,0	71,4	58,1	256,3
	Budget	1887-88	2,8	8,8	2,1	6,6	37,5	39,0	25,5	76,3	73,2	271,8
	Revised	1887-88	3,2	7,7	2,7	6,3	43,2	37,1	25,1	69,2	59,4	253,9
	Accounts	1887-88	2,9	7,2	2,6	6,4	40,8	38,6	25,1	72,2	60,2	256,0
Lunatic Asylum	Accounts	1886-87	2	1,8	2,3	7	11,8	5,9	5,5	10,9	11,3	50,4
	Budget	1887-88	1	1,8	2,2	7	11,0	6,0	5,6	10,2	11,7	49,3
	Revised	1887-88	8	1,8	2,3	7	11,3	6,0	5,5	8,8	10,7	47,9
	Accounts	1887-88	9	1,7	2,3	7	10,8	6,2	3,5	8,8	10,8	45,7
Grants for Medical Purposes	Accounts	1886-87	1,4	1	2,2	2	2	5	...	1,3	1	6,0
	Budget	1887-88	1,3	4	1,5	...	3	5	...	1,6	4	6,0
	Revised	1887-88	1,4	3	2,2	3	3	5	...	1,4	2	6,6
	Accounts	1887-88	1,4	2	2,2	2	3	5	...	1,4	3	6,5
Other Charges	Accounts	1886-87	...	...	1,4	...	2,5	3	2	3,1	3,1	10,6
	Budget	1887-88	...	...	1,8	...	6	5	1	3,3	4,7	11,0
	Revised	1887-88	...	...	1,5	...	2,5	4	3	2,8	4,5	12,0
	Accounts	1887-88	...	...	1,4	...	3,9	4	3	3,0	4,9	13,9
Upper Burma charges	Accounts	1886-87	...	...	7,0	...	...	...	...	...	...	7,0
	Budget	1887-88	...	...	27,5	...	...	...	...	...	...	27,5
	Revised	1887-88	...	...	20,0	...	...	...	...	...	...	20,0
	Accounts	1887-88	...	...	20,5	...	...	...	...	...	...	20,5
TOTAL	Accounts	1886-87	18,2	31,5	30,1	17,9	146,5	110,0	83,3	165,2	144,1	746,8
	Budget	1887-88	18,9	34,8	51,2	19,1	147,4	117,2	83,5	169,6	151,3	703,0
	Revised	1887-88	21,4	32,2	42,6	18,5	146,0	105,0	80,9	164,0	144,0	754,6
	Accounts	1887-88	21,8	31,3	42,6	18,5	145,3	104,6	78,5	166,1	146,5	755,2

			Sterling.	Exchange.	Total.			
England	Accounts	1886-87	7,2	2,7	9,9	Total including England	Accounts 1886-87	756,7
	Budget	1887-88	7,4	2,8	10,2		Budget 1887-88	803,2
	Revised	1887-88	7,0	2,9	9,9		Revised 1887-88	764,5
	Accounts	1887-88	6,9	2,9	9,8		Accounts 1887-88	765,0

91. The increase under *Medical Establishments* in India is due principally to the whole salary of the Surgeon at Ajmere having been charged to this head, whereas formerly part was debited to 25—Political. In the Central Provinces and Bengal certain appointments were filled by junior officers, and establishments were not maintained at their full strength. This explanation also applies to the other provinces, but in the North-Western Provinces and Oudh and in Madras there has also been a change of classification. In the former about 5,4 has been transferred to Jails, Police and Education on account of the allowances of Medical Officers connected with those departments, and in the latter certain charges of the Medical College, which were formerly included in this minor head, have been removed to Medical Colleges and Schools. The Bombay outlay on *Vaccine Establishments*, &c., was small, owing chiefly to the absence of officers on deputation and leave. The Burma Budget for *Medical Colleges and Schools* allowed for charges in Calcutta and Madras, but these are settled interprovincially. In Madras the actuals have been increased by the transfer noted above as well as by a similar transfer from the head *Hospitals and Dispensaries* where there is a corresponding reduction as regards that Presidency. This last-named transfer has also been made in Bombay. The excess expenditure on these institutions in Bengal was in Services and Supplies and Contingencies. The India Budget for *Lunatic Asylums* proved insufficient, because of arrears claimed by the Mysore State for the maintenance of lunatics belonging to the Mysore Assigned Tract. The short expenditure on this account in the Punjab and Madras is nominal, since it is caused by a change in the method of dealing with certain contributions. The Budget for *Upper Burma Charges* was unavoidably imperfect.

25.—Political.

			India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Political Agent	Accounts	1886-87	145,6	9	1	3,4	2	2,4	14,3	19,2	62,0	248,1
	Budget	1887-88	149,6	9	1	4,0	...	2,4	12,4	19,4	61,5	250,3
	Revised	1887-88	163,7	9	1	4,2	...	2,7	12,4	8,4	57,7	250,1
	Accounts	1887-88	163,8	9	1	4,0	...	2,4	12,0	8,2	58,1	249,5
Charges on the N.-W. Frontier.	Accounts	1886-87	48,5	...	...	1	...	...	19,8	...	...	68,4
	Budget	1887-88	44,4	...	...	...	...	...	21,1	...	...	65,5
	Revised	1887-88	59,6	...	...	...	...	...	21,3	...	...	80,9
	Accounts	1887-88	62,0	...	...	...	...	...	22,2	...	...	84,2
Political Subsidies	Accounts	1886-87	136,1	...	...	...	...	...	...	...	...	136,1
	Budget	1887-88	138,9	...	...	...	...	...	...	...	...	138,9
	Revised	1887-88	138,9	...	...	...	...	...	...	...	...	138,9
	Accounts	1887-88	118,9	...	...	...	...	...	...	...	...	118,9

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

25.—Political—*continued.*

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Entertainment of Envoys and Chiefs.	Accounts . 1886-87 .	5,9	...	2	4	5	...	2,7	...	1,7	11,4
	Budget . 1887-88 .	7,1	...	4	4	7	1	3,1	...	1,6	13,4
	Revised . 1887-88 .	3,4	...	1	4	1	1	2,8	...	2,0	8,9
	Accounts . 1887-88 .	3,8	...	1	4	1	...	3,3	...	1,7	9,4
Durbar Presents and Allowances to Vakeels.	Accounts . 1886-87 .	4,2	...	...	2	7	...	2,6	...	6,0	13,7
	Budget . 1887-88 .	6,7	1	2	3	1,0	5	2,3	...	4,5	15,6
	Revised . 1887-88 .	4,5	1	...	3	3,3	5	1,9	...	6,4	17,0
	Accounts . 1887-88 .	8,4	...	1	1	3,2	1,5	1,5	...	5,7	20,5
Afghan Delimitation Commission.	Accounts . 1886-87 .	80,1	...	...	...	...	...	...	...	...	80,1
Refugees and State Prisoners.	Accounts . 1886-87 .	17,7	1	5	...	8	8,7	20,5	1,9	7,1	57,3
	Budget . 1887-88 .	17,7	1	1,4	...	...	8,6	21,0	8	6,2	55,8
	Revised . 1887-88 .	42,8	...	7	...	5	8,6	18,4	8	5,7	77,5
	Accounts . 1887-88 .	47,9	...	6	...	6	9,0	17,4	8	5,7	82,0
Upper Burma charges.	Accounts . 1886-87 .	...	...	24,0	...	...	...	...	...	...	24,0
	Budget . 1887-88 .	...	...	6,7	...	...	...	...	...	...	6,7
	Revised . 1887-88 .	...	...	16,0	...	...	...	...	...	...	16,0
	Accounts . 1887-88 .	...	...	15,5	...	...	...	...	...	...	15,5
Other Charges .	Accounts . 1886-87 .	44,4	6	9	3	5	1	13,9	5	13,5	74,7
	Budget . 1887-88 .	24,1	2	1,5	1,1	2,0	3	5,0	...	12,8	47,0
	Revised . 1887-88 .	28,6	2	1,3	9	1,6	2	12,2	1	13,2	58,3
	Accounts . 1887-88 .	32,2	2	1,3	1,1	1,8	1	12,5	1	11,9	61,2
TOTAL .	Accounts . 1886-87 .	482,5	1,6	25,7	4,4	2,7	11,2	73,8	21,6	90,3	713,8
	Budget . 1887-88 .	388,5	1,3	10,3	5,8	3,7	11,9	64,9	20,2	86,6	593,2
	Revised . 1887-88 .	441,5	1,2	18,2	5,8	5,5	12,1	69,0	9,3	85,0	647,6
	Accounts . 1887-88 .	437,0	1,1	17,7	5,6	5,7	13,0	68,9	9,1	83,1	641,2

England.		Sterling.	Exchange.	Total.
Mission to the Court of Persia.	Accounts . 1886-87 .	10,0	3,8	13,8
	Budget . 1887-88 .	10,0	3,7	13,7
	Revised . 1887-88 .	10,0	4,2	14,2
	Accounts . 1887-88 .	10,0	4,2	14,2
Her Majesty's Establishment in China.	Accounts . 1886-87 .	15,0	5,7	20,7
	Budget . 1887-88 .	15,0	5,6	20,6
	Revised . 1887-88 .	15,0	6,3	21,3
	Accounts . 1887-88 .	15,0	6,3	21,3
Other Charges .	Accounts . 1886-87 .	4,8	1,7	6,5
	Budget . 1887-88 .	2,3	8	3,1
	Revised . 1887-88 .	5,5	2,3	7,8
	Accounts . 1887-88 .	5,6	2,4	8,0
Total England .	Accounts . 1886-87 .	29,8	11,2	41,0
	Budget . 1887-88 .	27,3	10,1	37,4
	Revised . 1887-88 .	30,5	12,8	43,3
	Accounts . 1887-88 .	30,6	12,9	43,5

Total including England.		
Accounts . 1886-87 .		754,8
Budget . 1887-88 .		630,6
Revised . 1887-88 .		690,9
Accounts . 1887-88 .		684,7

92. The charges of the Maisur Residency having been removed from Madras to the India accounts have caused a reduction in the former by a corresponding increase in the latter. In addition to this transfer, the head *Political Agents* in India includes an excess expenditure of 7,8 on account of telegrams chiefly in Persia. The saving in Bombay is spread over many items, but it has been obtained largely by the substitution of a Cantonment Magistrate, with an allowance of R200 per mensem, for one of the Assistant Political Agents in Baroda. The increase in *Charges on the North-Western Frontier* is connected with the delimitation of the Perso-Afghan frontier, for which the budget did not provide. The Punjab excess is in charges for Jezailchi corps, &c., and in payments for guarding hill passes. *Political Subsidies* are small, from the Amir of Afghanistan not having drawn the full amount payable to him. The Bengal charge under *Durbar presents* embraces the cost of articles purchased for the Thibet Mission. As regards *Refugees and State prisoners*, the payments in India include charges for deporting Ayub Khan and his party from Persia; the abatement in the Punjab being mainly due to the lapse of certain allowances to Kabul refugees. The budget for *Upper Burma charges* could not be otherwise than approximate. The India budget for *Other charges* proved inadequate, chiefly in pensions to men of the Merwara Battalion, and the Punjab Budget made no provision for the Gilgit and Kashghar Missions, for the Viceregal Durbar held at Peshawar and for the exploration and survey of the Gomal Pass.

93. In *England*, the payments on account of the Afghan Boundary Commission exceeded the provision made in the budget.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

26.—Scientific and other Minor Departments.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
SCIENTIFIC.											
Survey of India	Accounts. 1886-87	161,7	...	...	...	...	...	...	...	...	161,7
	Budget } 1887-88	170,5	...	...	...	...	...	...	...	...	170,5
	Revised } 1887-88	168,8	...	...	...	...	...	...	...	...	168,8
	Accounts } 1887-88	179,1	...	...	...	...	...	...	...	...	179,1
Botanical Survey	Budget } 1887-88	2,0	...	...	...	...	...	...	...	...	2,0
	Revised } 1887-88	1,7	...	...	...	...	...	...	...	...	1,7
	Accounts } 1887-88	1,6	...	...	...	...	...	...	...	...	1,6
Geological Survey and Museum.	Accounts. 1886-87	17,3	...	...	...	...	...	...	...	...	17,3
	Budget } 1887-88	19,8	...	...	...	...	...	...	...	...	19,8
	Revised } 1887-88	17,2	...	...	...	...	...	...	...	...	17,2
	Accounts } 1887-88	16,6	...	...	...	...	...	...	...	...	16,6
Meteorological Department.	Accounts. 1886-87	24,8	...	...	...	...	...	...	...	...	24,8
	Budget } 1887-88	24,3	...	...	...	...	...	...	...	...	24,3
	Revised } 1887-88	25,4	...	...	...	...	...	...	...	...	25,4
	Accounts } 1887-88	24,4	...	...	...	...	...	...	...	...	24,4
Archæological Department.	Accounts. 1886-87	5,1	...	5	...	6	...	...	1,8	2,6	10,6
	Budget } 1887-88	5,6	...	6	...	6	1	...	2,3	2,6	11,8
	Revised } 1887-88	12,1	...	...	...	...	1	...	...	...	12,2
	Accounts } 1887-88	11,7	...	...	...	...	1	...	...	2	12,0
Museums	Accounts. 1886-87	6,0	2	4	1	1,1	1,9	5	3,3	1	13,6
	Budget } 1887-88	5,3	2	2	2	1,2	1,9	3	2,4	...	11,7
	Revised } 1887-88	6,6	2	2	4	1,0	2,2	3	2,7	1	13,7
	Accounts } 1887-88	6,7	2	2	3	1,1	2,4	3	2,5	2	13,9
Other Scientific Departments.	Accounts. 1886-87	7,8	...	3	...	1,2	...	...	3,4	2,0	14,7
	Budget } 1887-88	...	...	2	...	1,2	...	...	3,5	2,1	7,0
	Revised } 1887-88	...	...	2	...	1,2	...	...	3,4	2,1	6,9
	Accounts } 1887-88	...	...	3	...	1,4	...	...	3,4	2,1	7,2
Agricultural.											
Experimental Cultivation.	Accounts. 1886-87	3,3	1,4	2,2	...	...	4,5	9	1,2	3,6	17,1
	Budget } 1887-88	2,0	1,3	1,4	...	1,2	5,2	1,4	5	3,9	16,9
	Revised } 1887-88	2,2	1,2	2	...	...	3,8	1,0	5	3,3	12,2
	Accounts } 1887-88	2,4	8	2	...	1	3,7	7	5	3,3	11,7
Cinchona Plantations.	Accounts. 1886-87	...	...	...	...	9,9	...	...	8,3	...	18,2
	Budget } 1887-88	...	...	1	...	10,6	...	...	7,8	...	18,5
	Revised } 1887-88	...	...	...	...	10,4	...	...	7,5	...	17,9
	Accounts } 1887-88	...	...	...	...	10,5	...	...	7,2	...	17,7
Public Exhibitions and Fairs.	Accounts. 1886-87	5,7	7	3	1	4	3,0	2,4	1,1	3,9	17,6
	Budget } 1887-88	2	9	1	1	2	4,1	2,5	1,6	3,3	13,0
	Revised } 1887-88	2,8	8	1	1	2	4,0	1,3	1,4	1,6	12,3
	Accounts } 1887-88	2,5	4	...	1	6	3,5	1,7	1,6	2,0	12,4
Bull and Stallion Charges.	Accounts. 1886-87	22,9	...	...	...	...	...	...	...	...	22,9
	Budget } 1887-88	21,5	...	...	...	...	...	...	...	...	21,5
	Revised } 1887-88	21,6	...	...	...	...	...	...	...	...	21,6
	Accounts } 1887-88	23,7	...	...	...	...	...	...	...	...	23,7
Botanical and other Public Gardens.	Accounts. 1886-87	3	2,3	1	...	10,2	10,8	11,7	2,5	2,2	40,1
	Budget } 1887-88	4	2,4	1	...	9,8	9,4	11,9	2,8	2,1	38,9
	Revised } 1887-88	3	2,4	1	...	9,8	9,1	11,5	2,6	2,0	37,8
	Accounts } 1887-88	3	2,3	1	...	10,1	9,0	11,7	2,5	2,5	38,5
Other Agricultural Charges.	Accounts. 1886-87	2,1	1	2,3	1	...	2	4,3	4,2	10,8	24,1
	Budget } 1887-88	2,1	1	3,8	1	...	3	4,8	5,5	9,4	26,1
	Revised } 1887-88	2,1	1	2,9	1	...	2	4,3	4,6	9,7	24,0
	Accounts } 1887-88	2,0	1	2,7	1	...	1	3,7	4,0	9,4	22,1
Emigration.											
Emigration	Accounts. 1886-87	7	...	...	4,0	4,8	2	...	2,1	1,1	12,9
	Budget } 1887-88	7	...	...	2,3	5,2	4	...	2,1	1,1	11,8
	Revised } 1887-88	7	...	...	2,9	5,1	2	...	2,1	4	11,4
	Accounts } 1887-88	7	...	...	3,9	4,8	1	...	2,1	3	11,9
Statistics.											
Provincial Statistics.	Accounts. 1886-87	2	1,1	2	2	2,5	...	1,2	6,7	2,7	14,8
	Budget } 1887-88	1	1,0	5	...	2,1	...	1,4	4,4	3	9,8
	Revised } 1887-88	1	1,0	2	2	2,4	...	1,2	5,2	8	11,1
	Accounts } 1887-88	2	1,0	2	1	2,8	...	1,1	5,1	1,0	11,5
Other Statistical Charges.	Accounts. 1886-87	3,9	...	...	3	1,8	...	4	...	5	6,9
	Budget } 1887-88	1	...	...	3	2,0	1	2	...	7	3,4
	Revised } 1887-88	1	..	...	3	1,7	...	2	...	7	3,0
	Accounts } 1887-88	2	...	...	4	1,7	...	5	...	7	3,5

SECTION D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

26.—Scientific and other Minor Departments—*continued.*

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Miscellaneous	Accounts. 1886-87	5,2	1	...	...	2	3	1	6,7	1,1	13,7
	Budget. 1887-88	6,1	3	...	1	3	5	3	7,1	9	15,6
	Revised. 1887-88	4,2	2	...	...	2	1,0	2	6,7	8	13,3
	Accounts. 1887-88	4,6	1	...	...	2	7	2	7,5	8	14,1
Upper Burma	Accounts. 1886-87	...	...	2	...	...	...	...	...	...	2
	Budget. 1887-88	...	...	1	...	...	...	...	...	...	1
	Revised. 1887-88	...	...	1	...	...	...	...	...	...	1
	Accounts. 1887-88	...	...	2	...	...	...	...	...	...	2
TOTAL	Accounts. 1886-87	267,0	5,9	6,5	4,8	32,7	20,9	21,5	41,3	30,6	431,2
	Budget. 1887-88	260,7	6,2	7,1	3,1	34,4	22,0	22,8	40,0	26,4	422,7
	Revised. 1887-88	265,9	5,9	4,0	4,0	32,0	20,6	20,0	36,7	21,5	410,6
	Accounts. 1887-88	270,7	4,9	3,9	4,9	33,3	19,6	19,9	36,4	22,5	422,1

		Sterling.	Exchange.	Total.			
England	Accounts. 1886-87	20,3	7,7	28,0	Total, including England	Accounts. 1886-87	459,2
	Budget. 1887-88	19,5	7,3	26,8		Budget. 1887-88	449,5
	Revised. 1887-88	21,5	9,0	30,5		Revised. 1887-88	441,1
	Accounts 1887-88	18,6	7,8	26,4		Accounts. 1887-88	448,5

94. The charge on account of the *Survey of India* is a net sum, the amounts payable by Provincial Governments being deducted from the gross expenditure. In the present instance the provincial shares as entered in the accounts are less by 9,5 than the amount computed in the Budget, and this is the principal cause of the difference between the estimates and accounts of 1887-88. As compared with 1886-87, the expenditure in 1887-88 has been greater by 2,6 in the Mathematical Instrument Factory, by 3,1 in the salaries of Deputy Superintendents, by 5,0 in native establishments, by 1,3 in contingencies, and by 5,4 in extra departmental charges. The expenses of the *Geological Survey and Museum* fell short of the Budget in consequence of the absence of officers on leave. The charges of the *Archæological Department* have now been consolidated in the India accounts, and hence the provincial distribution contemplated in the estimates has not been fully carried out. The India actuals under *Museums* include 1,2 for rents, rates, and taxes, for which provision was made in the Budget under the minor head *Miscellaneous*. The outlay on *Public Exhibitions and Fairs* was larger than anticipated in India owing to payments in connection with the Indo-Colonial Exhibition, while in Bombay there was a saving of 2,0 in the provincial and an excess of 7 in the local grant. The large amount of *Bull and Stallion Charges* occurred in Beluchistan, where about 2,2 more than the Budget limit was spent on the feed and keep of stallions. As regards *Other Agricultural Charges*, the Budget was not reached in Burma, as the establishments were not maintained at full strength. The saving in the Punjab consists of various small economies, and in Madras it has been obtained chiefly in the expenditure on account of Cattle Disease Inspectors. The reduced expenditure on *Other Statistical Charges*, India, as compared with 1886-87, comes from abolishing the Office of Director General of Statistics. The saving in *Miscellaneous* is due to rents, rates and taxes having been distributed among the Departments concerned.

Section E.—MISCELLANEOUS.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
848,3	RECEIPTS	1,177,0	1,349,9	1,606,1

95. These receipts have been largely influenced by *Exchange*, which gave a loss of 26,3 in 1886-87, but has produced a gain of 744,5 in 1887-88. The unfavourable result in 1886-87 proceeded mainly from the repayment of the stock receipt Loan of 1854, as explained in paragraph 122 of last year's report. The gain this year is obtained largely from the expenditure of the Subsidized Railway Companies both in England and in India. There were also additional receipts under *Miscellaneous* in connection with Upper Burma, and with the extended operations of the Local Self-Government Act in Bengal, &c.

XXII.—Receipts in aid of Superannuation, Retired and Compassionate Allowances.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Subscriptions to the Military, Military Orphan, and Medical Retiring Funds. . .	Accounts . 1886-87 .	42,5	...	...	...	1,4	...	...	28,5	21,2	93,6
	Budget . 1887-88 .	38,9	...	...	...	2,0	...	...	34,0	20,1	95,0
	Revised . 1887-88 .	38,9	...	...	...	2,4	...	...	27,0	20,7	89,0
	Accounts . 1887-88 .	39,1	...	...	...	2,3	...	...	22,6	20,1	84,1
Amount appropriated from the capital account of the Military Orphan Fund . .	Accounts . 1886-87 .	32,6	...	...	...	...	...	...	...	...	32,6
	Budget . 1887-88 .	37,4	...	...	...	...	...	...	...	...	37,4
	Revised . 1887-88 .	32,6	...	...	...	...	...	...	...	...	32,6
	Accounts . 1887-88 .	35,2	...	...	...	...	...	...	...	...	35,2
Subscriptions to the Bengal Civil Fund . .	Accounts . 1886-87 .	6,2	1,6	1,2	1,3	16,4	12,9	6,7	3	3	46,9
	Budget . 1887-88 .	5,8	1,6	1,0	1,2	15,8	13,5	6,2	3	3	45,7
	Revised . 1887-88 .	7,2	1,6	1,2	1,2	15,3	12,6	6,7	2	4	46,4
	Accounts . 1887-88 .	8,2	1,7	1,3	1,2	14,9	12,0	6,6	2	4	46,5
Subscriptions to the Madras Civil Fund . .	Accounts . 1886-87	6	...	...	...	...	...	...	10,1	1	10,8
	Budget . 1887-88 .	5	...	...	...	...	...	...	10,0	1	10,6
	Revised . 1887-88 .	4	...	...	...	...	...	...	6,0	...	6,4
	Accounts . 1887-88 .	4	...	...	...	...	...	...	8,1	...	8,5
Subscriptions to the Bombay Civil Fund. . .	Accounts . 1886-87 .	8	...	...	...	...	...	...	...	7,0	7,8
	Budget . 1887-88 .	5	...	...	...	...	...	...	...	8,0	8,5
	Revised . 1887-88 .	1,0	...	...	...	...	...	2	...	7,0	8,2
	Accounts . 1887-88 .	1,0	...	...	...	...	...	2	...	7,0	8,2
Contributions for Pensions and Gratuities . .	Accounts . 1886-87 .	26,1	8	6	5	4,4	2,0	5,5	1,9	18,6	60,4
	Budget . 1887-88 .	26,0	9	6	3	4,7	1,9	4,5	2,5	16,4	57,8
	Revised . 1887-88 .	26,9	1,5	4	3	4,5	2,1	4,9	2,5	19,3	62,4
	Accounts . 1887-88 .	27,2	3,6	3	3	4,4	2,9	5,0	3,6	19,2	66,5
Upper Burma .	Accounts . 1886-87 .	...	...	6	...	...	...	...	...	...	6
	Budget . 1887-88 .	...	...	6	...	...	...	...	...	...	6
	Revised . 1887-88 .	...	...	1,0	...	...	...	...	...	...	1,0
	Accounts . 1887-88 .	...	...	1,0	...	...	...	...	...	...	1,0
Other Items . .	Accounts . 1886-87 .	1,6	3	2	1	9	6	1	1,0	7	5,5
	Budget . 1887-88 .	1,2	3	2	1	6	6	2	7	7	4,6
	Revised . 1887-88 .	2,0	3	2	1	7	7	2	8	6	5,0
	Accounts . 1887-88 .	2,1	3	2	1	8	7	3	8	6	5,9
TOTAL .	Accounts . 1886-87 .	110,4	2,7	2,6	1,9	23,1	15,5	12,3	41,8	47,9	258,2
	Budget . 1887-88 .	110,3	2,8	2,4	1,6	23,1	16,0	10,9	47,5	45,6	260,2
	Revised . 1887-88 .	109,0	3,4	2,8	1,6	22,9	15,4	12,0	36,5	48,0	251,6
	Accounts . 1887-88 .	113,2	5,6	2,8	1,6	22,4	15,6	12,1	35,3	47,3	255,9

		Sterling.	Exchange.	Total.			
England . .	Accounts . 1886-87 .	102,8	38,7	141,5	Total, including England . .	Accounts . 1886-87 .	399,7
	Budget . 1887-88 .	96,4	35,8	132,2		Budget . 1887-88 .	392,4
	Revised . 1887-88 .	104,6	43,9	148,5		Revised . 1887-88 .	400,1
	Accounts . 1887-88 .	104,1	43,7	147,8		Accounts . 1887-88 .	403,7

96. The Madras Budget on account of the *Military and Medical Retiring Funds*, and the India Budget on account of *appropriation from the Capital of the Military Orphan Fund*, were too sanguine. The *subscriptions to the Bengal Civil Fund* were enhanced by fines levied for disparity of age on marriage

Section E.—MISCELLANEOUS—*continued.*

and by composition for future payments. The Madras Budget for the *Madras Civil Fund* allowed for recoveries on account of advances, but it was subsequently ruled that such advances, if made after the Government had taken over the Fund, should be carried to a debt account. The large recovery on account of *contributions* in the Central Provinces includes unforeseen receipts on account of officers of the Public Works Department lent for service on the Bengal-Nagpur and Indian Midland Railways. In Bombay the contributions from Local Boards' employés and from Municipalities on account of their school masters were greater than expected.

97. In *England* the Budget was short in the receipts on account of the Military Funds.

XXIII.—Stationery and Printing.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Receipts from sale of Stationery.	Accounts . 1886-87 .	20,7	1,2	1,4	...	10,0	1,0	7,8	1,6	1,1	44,8
	Budget . 1887-88 .	25,5	7	1,6	...	6,0	1,1	13,0	1,6	2,2	51,7
	Revised . 1887-88 .	...	5	1,6	1	7,2	1,2	13,7	2,5	1,3	28,1
	Accounts . 1887-88 .	...	6	2,3	1	6,5	9	10,0	2,4	1,7	24,5
Sale of Gazettes and other publications.	Accounts . 1886-87 .	3,0	1	3	...	6,6	4,6	2	3,9	1,6	20,3
	Budget . 1887-88 .	2,5	2	3	1	6,1	3,1	2	3,5	1,7	17,7
	Revised . 1887-88 .	3,0	2	2	1	6,0	3,4	3	3,0	1,5	17,7
	Accounts . 1887-88 .	4,0	3	2	1	8,1	3,4	3	3,9	2,1	22,4
Other Press Receipts.	Accounts . 1886-87 .	6,6	2,3	1	4	5,9	6	9,0	3,7	3,0	31,6
	Budget . 1887-88 .	6,5	1,9	2	3	7,2	1,9	3,8	3,3	2,5	27,6
	Revised . 1887-88 .	5,5	9	2	4	8,8	1,5	3,8	4,2	3,0	28,3
	Accounts . 1887-88 .	5,0	9	2	5	7,5	3,0	9,8	3,5	2,9	33,3
Upper Burma	Accounts . 1886-87 .	...	...	1	...	...	...	...	...	...	1
	Budget . 1887-88 .	...	...	2	...	...	...	...	...	...	2
	Accounts . 1887-88 .	...	...	1	...	...	...	...	...	...	1
TOTAL	Accounts . 1886-87 .	30,3	3,6	1,9	4	22,5	6,2	17,0	9,2	5,7	96,8
	Budget . 1887-88 .	34,5	2,8	2,3	4	19,3	6,1	17,0	8,4	6,4	97,2
	Revised . 1887-88 .	8,5	1,6	2,0	6	22,0	6,1	17,8	9,7	5,8	74,1
	Accounts . 1887-88 .	9,0	1,8	2,8	7	22,1	7,3	20,1	9,8	6,7	80,3

98. *The India budget for receipts from sale of stationery* provided for expected receipts from the Rajputana-Malwa Railway, but they were not realised owing to the management of the line having been transferred to the Bombay, Baroda Railway Company. The Punjab budget and revised for this head included 4,5 and 4,8, which belonged really to other Press receipts. The large sale of *Gazettes and other publications* in Bengal consists chiefly of Indian Law Reports. The discrepancy between estimates and accounts as regards *other Press receipts* in the Punjab is explained above.

XXIV.—Exchange.

1886-87. Accounts.		Budget.		1887-88. Revised.		Accounts.
	Guaranteed Companies—					
	(Net repayments in India)—					
	Sterling Amount	97,5	334,2	343,4		
—233,3	Exchange at average rate of Council Bills	—36,2		—140,4		—144,3
263,2	Exchange at contract and fixed rates on the sterling amount and on revenue stores	195,5		244,4		245,6
29,9	**Net result (gain + loss—)**	159,3		104,0		101,3
	Other Companies—					
	(Net withdrawals in India)—					
	SOUTHERN MAHRATTA RAILWAY—					
	Sterling Amount	373,3	543,5	523,5		
421,8	Exchange at average rate of Council Bills	138,6		228,3		220,0
—190,7	Exchange at contract and fixed rates	—25,3		—116,5		—97,5
231,1	**Net result (gain + loss—)**	113,3		111,8		122,5

Section E.—MISCELLANEOUS—*continued.*

XXIV.—Exchange—*continued.*

1886-87. Accounts.		1887-88. Budget.		Revised.		Accounts.
	INDIAN MIDLAND RAILWAY—					
	Sterling Amount	882,0	1,115,0	1,227,0		
291,2	Exchange at average rate of Council Bills	327,6	468,3	515,6		
—150,3	Exchange at contract and fixed rates	—141,7	—278,7	—172,3		
140,9	**Net result (gain + loss—)**	**185,9**	**189,6**	**343,3**		
	BENGAL-NAGPUR RAILWAY—					
	Sterling Amount	359,0	1,511,9	1,514,7		
1,0	Exchange at average rate of Council Bills	133,3	635,0	636,5		
2,8	Exchange at contract and fixed rates	—116,7	—453,6	—392,4		
3,8	**Net result (gain + loss—)**	**16,6**	**181,4**	**244,1**		
	BENGAL CENTRAL RAILWAY—					
	Sterling amount	...	13,6	3,4		
—2,2	Exchange at average rate . .	...	5,7	1,4		
1,2	Exchange at contract rate . .	...	—5,4	—1,3		
—1,0	**Net result (gain + loss—)** .	...	3	1		
	Remittance Accounts—					
	(Net payments in England)—					
	EAST INDIAN RAILWAY ADVANCES—					
	Sterling amount	291,5	242,4	241,9		
—124,1	Exchange at average rate of Council Bills	—108,3	—101,8	—101,6		
104,7	Exchange at contract and fixed rates	97,3	102,1	84,2		
—19,4	**Net result (gain + loss—)** .	**—11,0**	3	**—17,4**		
	RAJPUTANA-MALWA RAILWAY ADVANCES—					
	Sterling Amount	180,0	138,0	123,8		
—21,2	Exchange at average rate of Council Bills	—66,8	—58,0	—52,0		
28,4	Exchange at contract and fixed rates	66,8	58,0	40,8		
7,2	**Net result (gain + loss—)** .	...	...	**—11,2**		
	MISCELLANEOUS—					
	Sterling Amount	653,8	640,5	585,3		
—613,6	Exchange at average rate of Council Bills	—242,8	—269,0	—245,9		
194,8	Exchange at contract and fixed rates	144,1	200,5	207,7		
—418,8	**Net result (gain + loss—)** .	**—98,7**	**—68,5**	**—38,2**		
—26,3	**Total (gain + loss—)** . .	**+365,4**	**+518,9**	**+744,5**		

99. In paragraph 103 of the report for 1885-86, it was explained in detail how the gains and losses arise on the various transactions included in the foregoing statement, and the information was repeated in a condensed form in paragraph 122 of last year's report. It is unnecessary therefore to enter into these particulars now; but during the present year, a question was raised as to the proper method of treating exchange on the sums withdrawn in England by the subsidized Railway Companies from Her Majesty's Secretary of State in Council. The question was referred by the Government of India to the Secretary of State, whose decision was communicated in a despatch No. 201, dated 16th August 1888. The actuals for 1887-88 entered above have been compiled in accordance with that decision.

100. The results produced in this account depend first upon the sterling amount of the transactions with which the exchange is connected, and second upon the average rate at which Her Majesty's Secretary of State in Council is able to sell his bills on India. In comparing therefore the results of the two years 1886-87 and 1887-88, it is to be noted that the sterling amount of transactions was 745,6 and 1,974,3, respectively, and the average rate 17·4*d.* and 16·9*d.* The difference between budget and accounts may be explained in the same way, the figures being 391,5 and 1,828,9 and 17·5*d.* and 16·9*d.*

Section E.—MISCELLANEOUS—*continued.*

The amount of transactions is largely regulated by the arrangements of the various Railway Companies, and the average rate by the gold value of silver. The loss by exchange in 1886-87 was increased by the repayment of the stock receipt loan of 1854.

XXV.—Miscellaneous.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Gain by exchange on transactions in India.	Accounts. 1886-87	5,5	...	...	...	...	...	...	...	1,0	6,5
	Budget. 1887-88	4,6	...	...	...	...	...	...	...	9	5,5
	Revised. 1887-88	4,8	...	...	...	...	...	...	...	1,1	5,9
	Accounts. 1887-88	1,9	...	...	...	...	...	...	...	8	2,7
Premium on Bills	Accounts. 1886-87	7,9	1	6	1	4,3	4	2	8	1,1	15,5
	Budget. 1887-88	4,5	1	6	1	5,0	5	2	1,0	9	12,9
	Revised. 1887-88	5,8	2	6	1	4,5	6	6	1,4	1,0	14,8
	Accounts. 1887-88	7,2	2	7	1	4,7	5	6	1,7	1,0	16,7
Unclaimed Deposits	Accounts. 1886-87	3	1,0	2	2,2	36,2	4,0	1,8	2,1	...	47,8
	Budget. 1887-88	5	6	...	2,0	36,0	6,0	3,2	2,5	1,2	52,0
	Revised. 1887-88	5	6	1,0	2,2	36,0	6,0	3,2	2,5	1,2	53,2
	Accounts. 1887-88	2,2	1,7	1,4	6,8	31,8	3,0	2,0	1,4	1,7	52,0
Miscellaneous Fees, Fines, and Forfeitures.	Accounts. 1886-87	1,4	...	1	...	14,5	1	4	3,2	1,2	20,9
	Budget. 1887-88	1,2	...	1	1	15,5	1	3	3,4	1,2	21,9
	Revised. 1887-88	1,3	...	1	1	15,0	1	2	3,4	1,2	21,4
	Accounts. 1887-88	1,3	...	2	2	22,3	1	1	3,5	7	28,4
Government Audit Fees.	Accounts. 1886-87	1,8	...	1,1	2	2,3	...	...	4	5	6,3
	Budget. 1887-88	1,5	...	1,2	2	2,9	...	...	5	6	6,9
	Revised. 1887-88	1,5	...	1,4	1	2,4	...	...	6	6	6,6
	Accounts. 1887-88	1,7	...	...	...	2,1	...	...	6	6	5,0
Contributions	Accounts. 1886-87	4	1,1	1,2	...	...	17,5	...	1,1	7,9	29,2
	Budget. 1887-88	1	1,0	9	...	...	15,2	...	7,1	6,0	30,3
	Revised. 1887-88	2	1,0	9	...	...	14,5	...	7,8	6,4	30,8
	Accounts. 1887-88	1	5	1,0	...	...	13,3	...	7,2	6,3	28,4
Rents	Accounts. 1886-87	8	4,9	9,3	1,8	2,0	14,4	4,4	30,8	1,3	69,7
	Budget. 1887-88	8	4,6	8,3	1,6	3,4	14,0	4,0	29,5	1,3	67,5
	Revised. 1887-88	8	4,7	9,9	1,8	3,4	14,0	4,2	31,5	1,2	71,5
	Accounts. 1887-88	6	5,0	10,5	1,8	1,9	14,0	4,1	33,6	1,1	72,6
Extraordinary Items	Accounts. 1886-87	...	...	...	...	...	...	...	...	5,3	5,3
	Budget. 1887-88	...	...	...	...	...	...	...	...	...	...
	Revised. 1887-88	15,6	...	...	...	...	...	...	...	5,0	20,6
	Accounts. 1887-88	16,0	...	...	...	...	...	6,6	...	4,9	27,5
Other Items	Accounts. 1886-87	10,8	1,8	9	8	32,4	5,0	24,5	19,4	30,8	126,4
	Budget. 1887-88	10,8	1,7	6	6	27,6	4,9	19,0	13,5	30,4	109,1
	Revised. 1887-88	7,5	1,5	7	7	34,7	4,8	16,3	17,8	27,3	111,3
	Accounts. 1887-88	6,3	2,1	1,9	7	49,9	4,5	15,7	13,8	28,0	122,9
Upper Burma Receipts.	Accounts. 1886-87	...	...	14,7	...	...	...	...	...	...	14,7
	Budget. 1887-88	...	...	12,5	...	...	...	...	...	...	12,5
	Revised. 1887-88	...	...	13,0	...	...	...	...	...	...	13,0
	Accounts. 1887-88	...	...	8,8	...	...	...	...	...	...	8,8
TOTAL	Accounts. 1886-87	28,9	8,9	28,1	5,1	91,7	41,4	31,3	57,8	49,1	342,3
	Budget. 1887-88	24,0	8,0	24,2	4,6	90,4	40,7	26,7	57,5	42,5	318,6
	Revised. 1887-88	38,0	8,0	27,6	5,0	96,0	40,0	24,5	65,0	45,0	349,1
	Accounts. 1887-88	37,3	9,5	24,5	9,6	112,7	35,4	29,1	61,8	45,1	365,0

		Sterling.	Exchange.	Total.
England	Accounts. 1886-87	6,9	2,6	9,5
	Budget. 1887-88	2,5	9	3,4
	Revised. 1887-88	5,4	2,3	7,7
	Accounts. 1887-88	8,9	3,7	12,6

Total, including England.	Accounts. 1886-87	351,8
	Budget. 1887-88	322,0
	Revised. 1887-88	356,8
	Accounts. 1887-88	377,6

101. With the following exceptions the variations in this group are of the ordinary kind and inseparable from items of such a fluctuating character. The large amount of *miscellaneous fees* in Bengal consists of partition and other fees which accrued from the extended operations of the Local Self-Government Act. The failure of the North-Western Provinces and Oudh Budget for *contributions* is attributed to the Lucknow Municipality having been exempted from payment of the amount assessed upon it. The Madras figure for *rents* includes 1,8 on account of certain endowments in the Tanjore district which were erroneously treated as land revenue, imperial, in former years. The *extraordinary items* in India relate to recoveries connected with Upper Burma, and in Bombay to the sale-proceeds of Government securities belonging to several Local Boards which were held contrary to rule and were sold under orders of Government. The Bengal receipts under *other items* were unusually great this year owing to large recoveries on account of insurance on State Railway Stores and Durbar Presents. The Punjab and Bombay Budgets were too sanguine.

102. The excess in *England* occurred mainly in fines and penalties incurred by contractors in providing stores.

Section E.—MISCELLANEOUS—*continued.*

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
4,701,1	EXPENDITURE	4,856,2	4,777,2	4,761,1

103. In this section there is a large saving under *Territorial and Political Pensions* consequent on the death of the late King of Oudh, but it is counterbalanced by an excess of 126,0 over 1886-87 and 68,8 over Budget in *Superannuation allowances* and pensions owing to additions to the pension list. The other charges have been kept well under control.

27.—Territorial and Political Pensions.

			India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Territorial and Political Pensions.	Accounts	1886-87	161,1	30,5	...	2,1	97,9	72,3	28,3	109,2	79,7	581,1
	Budget	1887-88	160,7	30,8	...	2,0	98,5	72,5	28,2	109,5	82,1	584,3
	Revised	1887-88	125,7	29,5	...	2,0	96,0	76,5	28,0	105,6	80,0	543,3
	Accounts	1887-88	117,9	29,2	...	1,9	95,0	78,8	27,0	103,1	77,2	530,1
Charitable allowances.	Accounts	1886-87	4,1	...	2,6	1	...	8,3	16,0	5	...	31,6
	Budget	1887-88	4,2	...	6,0	...	...	8,0	16,8	6	...	35,6
	Revised	1887-88	3,8	...	2,4	...	...	8,5	16,0	5	...	31,2
	Accounts	1887-88	4,4	...	2,6	...	...	8,1	15,1	5	...	30,7
Upper Burma	Accounts	1886-87	...	...	9,8	...	...	...	...	...	...	9,8
	Budget	1887-88	...	...	18,3	...	...	...	...	...	...	18,3
	Revised	1887-88	...	...	12,0	...	...	...	...	...	...	12,0
	Accounts	1887-88	...	...	12,0	...	...	...	...	...	...	12,0
TOTAL	Accounts	1886-87	165,2	30,5	12,4	2,2	97,9	80,6	44,3	109,7	79,7	622,5
	Budget	1887-88	164,9	30,8	24,3	2,0	98,5	80,5	45,0	110,1	82,1	638,2
	Revised	1887-88	129 5	29,5	14,4	2,0	96,0	85,0	44,0	106,1	80,0	586,5
	Accounts	1887-88	122,3	29,2	14,6	1,9	95,0	86,9	42,1	103,6	77,2	572,8

			Sterling.	Exchange.	TOTAL.
England	Accounts	1886-87	18,3	6,9	25,2
	Budget	1887-88	27,2	10,1	37,3
	Revised	1887-88	15,9	6,7	22,6
	Accounts	1887-88	15,8	6,6	22,4

Grand Total, including England	Accounts	1886-87	647,7
	Budget	1887-88	675,5
	Revised	1887-88	609,1
	Accounts	1887-88	595,2

104. The large abatement in India under *Territorial and Political Pensions* is due to the death of the late King of Oudh, and in the Central Provinces and Bombay to ordinary lapses. There were lapses also in Bengal, in addition to which a pension of 4,6 per annum was transferred to Bombay from November 1887. The North-Western Provinces payments were high owing to arrears drawn by the Maharajah of Benares and to two new pensions sanctioned by the Government of India. Several of the Punjab stipendiaries did not claim their pensions before the close of the year, and in Madras there were several lapses including a stipend of 4,8. The Punjab estimates for *charitable allowances* were too high.

105. The discrepancy between budget and accounts in *England* is explained by the undrawn stipend of His Highness the Maharajah Dhulip Singh.

28.—Civil Furlough and Absentee Allowances.

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
5	India	2	1,5	1,3
...	Burma	...	1	1
1,1	Bengal	4,0	1,0	6
...	North-Western Provinces and Oudh . .	1	3	3
...	Madras	1	...	...
2	Bombay	1,0	3	3
1,8	TOTAL .	5,4	3,2	2,6
187,7	England	217,0	216,0	215,5
70,6	Exchange	80,6	90,7	90,6
260,1	TOTAL INCLUDING ENGLAND .	303,0	309,9	308,7

106. The fluctuations in these figures are inseparable from the uncertain nature of the charges. There is nothing special to record.

Section E.—MISCELLANEOUS—*continued.*

29.—Superannuation Allowances and Pensions.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Superannuation and Retired Allowances.	Accounts . 1886-87 .	47,2	14,0	18,3	5,9	122,9	130,6	60,5	94,7	124,0	618,1
	Budget . 1887-88 .	51,8	13,5	18,8	6,0	123,9	135,2	65,0	99,0	126,1	639,3
	Revised . 1887-88 .	47,1	15,1	18,5	6,2	123,3	133,1	64,2	105,0	132,6	645,1
	Accounts . 1887-88 .	46,9	15,9	18,0	6,2	124,2	134,2	63,9	103,7	133,3	646,9
Compassionate Allowances.	Accounts . 1886-87 .	1,7	1,2	4	...	1,8	4,1	2,9	2,5	4,6	19,2
	Budget . 1887-88 .	2,1	1,6	3	1	2,6	4,0	3,0	2,3	2,7	18,7
	Revised . 1887-88 .	1,7	1,4	3	...	1,8	4,0	2,6	2,5	3,0	17,3
	Accounts . 1887-88 .	1,7	1,1	2	...	2,0	3,9	2,7	2,6	3,0	17,2
Gratuities	Accounts . 1886-87	2,0	4	1,1	3	2,1	2,0	1,6	1,7	2,0	13,2
	Budget . 1887-88 .	1,8	5	1,0	3	3,0	2,0	1 9	2,5	2,6	15,6
	Revised . 1887-88 .	1,7	5	1,1	5	2,0	1,5	1,9	2,0	2,7	13,9
	Accounts . 1887-88 .	1,4	3	8	5	2,2	1,4	2,0	2,0	2,4	13,0
Donations to Service Funds.	Accounts . 1886-87 .	...	...	...	...	...	...	...	...	...	...
	Budget . 1887-88 .	...	...	...	...	...	...	...	...	...	...
	Revised . 1887-88 .	...	..	...	...	...	...	...	...	...	...
	Accounts . 1887-88 .	...	...	...	...	...	...	...	...	...	...
Military Orphan and Medical Retiring Funds.	Accounts . 1886-87 .	7,5	...	...	...	...	...	...	2,8	...	10,3
	Budget . 1887-88 .	7,5	...	...	...	...	...	...	2,3	...	9,8
	Revised . 1887-88 .	7,5	...	...	...	...	...	...	2,8	...	10,3
	Accounts . 1887-88 .	8,3	...	...	...	...	...	...	2,6	...	10,9
Pensions of the Military Funds.	Accounts . 1886-87 .	5,5	...	...	...	...	...	...	8,9	6,0	20,4
	Budget . 1887-88 .	6,3	...	...	...	...	...	...	10,4	5,0	21,7
	Revised . 1887-88 .	5,9	...	...	...	...	...	...	6,5	6,5	18,9
	Accounts . 1887-88 .	6,7	...	...	...	...	...	...	7,6	6,3	20,6
Pensions of the Civil Funds.	Accounts . 1886-87 .	7,0	...	...	...	3	1,4	...	4	1,3	10,4
	Budget . 1887-88	2,9	...	...	...	1,5	1,3	...	3	1,1	7,1
	Revised . 1887-88	3,0	...	...	...	4	1,3	...	1,0	1,1	6,8
	Accounts . 1887-88	2,9	...	...	...	3	1,3	...	1,6	1,1	7,2
Upper Burma	Accounts . 1886-87 .	...	...	5	...	...	...	...	...	...	5
	Budget . 1887-88 .	...	...	3	...	...	...	...	...	...	3
	Revised . 1887-88 .	...	...	8	...	...	...	...	...	...	8
	Accounts . 1887-88 .	...	...	3	...	...	...	...	...	...	3
Other Charges	Accounts . 1886-87 .	1	...	...	...	..	...	1	1	1	4
	Budget . 1887-88 .	1	...	...	...	...	1	1	1	1	5
	Revised . 1887-88 .	1	...	...	...	1,0	1	3	...	1	1,6
	Accounts . 1887-88 .	1	...	...	...	6	5	3	1	...	1,6
TOTAL	Accounts . 1886-87 .	71,0	15,6	20,3	6,2	127,1	138,1	65,1	111,1	138,0	692,5
	Budget . 1887-88	72,5	15,6	20,4	6,4	131,0	142,6	70,0	116,9	137,6	713,0
	Revised . 1887-88	67,0	17,0	20,7	6,7	128,5	140,0	69,0	119,8	146,0	714,7
	Accounts 1887-88	68,0	17,3	19,9	6,7	129,3	141,3	68,9	120,2	146,1	717,7

		Sterling.	Exchange.	TOTAL.			
England	Accounts . 1886-87 .	1,575,9	592,7	2,168,6	Total including England.	Accounts . 1886-87 .	2,861,1
	Budget . 1887-88 .	1,608,0	597,3	2,205,3		Budget . 1887-88 .	2,918,3
	Revised . 1887-88 .	1,603,0	673,3	2,276,3		Revised . 1887-88 .	2,991,0
	Accounts . 1887-88 .	1,597,9	671,5	2,269,4		Accounts . 1887-88 .	2,987,1

107. The charges under this head need to be examined in totals for the whole of India, as the provincial distribution is liable to disturbance by change of residence among the pensioners. The payments on account of *Superannuation and retired allowances* have largely exceeded the expenditure in 1886-87, as well as the budget and revised estimates, and shew the rapid growth of these allowances. As regards the other heads, the budget has been fairly well sustained, considering the uncertain character of the charges, and the only point requiring notice is that the saving in England arises from a change in account keeping, by which loans granted under the rules of the Madras and Bombay Civil Funds are now treated as remittances to India.

30.—Stationery and Printing.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras	Bombay.	TOTAL.
Stationery Office at the Presidency.	Accounts . 1886-87 .	...	...	...	...	9,9	...	...	2,7	2,7	15,3
	Budget . 1887-88	...	...	...	...	10,7	...	...	2,8	3,3	16,8
	Revised . 1887-88	...	...	...	...	10,0	...	...	2,8	3,0	15,8
	Accounts . 1887-88	...	...	...	...	10,7	...	...	3,7	2,6	17,0

Section E.—MISCELLANEOUS—*continued.*

30.—Stationery and Printing—*continued.*

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Purchase of Stationery.	Accounts . 1886-87	1	1,8	...	6	97,7	6,2	12,8	28,4	8,6	156,2
	Budget . 1887-88	1	2,3	6	9	88,3	6,5	12,0	29,9	7,7	148,3
	Revised . 1887-88	2	1,7	3	6	100,9	6,4	12,8	30,0	11,8	164,7
	Accounts . 1887-88	2	2,2	2	7	102,0	6,7	11,4	29,5	13,7	166,6
Government Presses	Accounts . 1886-87	91,2	5,0	10,9	2,6	31,3	23,4	13,1	28,9	28,9	235,3
	Budget . 1887-88	94,1	7,2	11,5	3,0	30,6	24,5	12,3	27,2	32,1	242,5
	Revised . 1887-88	91,8	4,4	13,7	2,8	31,5	24,2	13,1	28,2	29,5	239,2
	Accounts . 1887-88	96,6	4,3	13,0	2,8	32,5	22,6	12,8	27,8	28,2	240,6
Stationery supplied from Central Stores.	Accounts . 1886-87	—150,3	3,8	7,3	2,6	54,1	20,5	9,0	31,0	22,0	...
	Budget . 1887-88	—170,4	6,0	7,7	2,8	56,0	20,5	8,5	40,0	28,9	...
	Revised . 1887-88	—172,3	4,5	11,0	2,7	54,5	19,0	8,6	47,5	24,5	...
	Accounts . 1887-88	—179,3	4,9	11,8	2,1	53,3	16,6	10,6	54,9	25,1	...
Other Charges	Accounts . 1886-87	1,9	1,5	...	...	4,3	4,5	9,2	4,1	1,0	26,5
	Budget . 1887-88	5	...	1	...	4,8	4,5	9,3	5,2	1,2	25,6
	Revised . 1887-88	1,4	1,5	...	1	3,5	4,4	8,5	3,7	1,2	24,3
	Accounts . 1887-88	1,2	1,1	...	2	4,8	3,5	8,1	3,4	1,3	23,6
Upper Burma Charges.	Accounts . 1886-87	...	...	2,4	...	...	...	...	...	...	2,4
	Budget . 1887-88	...	...	9,5	...	...	...	...	...	...	9,5
	Revised . 1887-88	...	...	2,4	...	...	...	...	...	...	2,4
	Accounts . 1887-88	...	...	2,5	...	...	...	...	...	...	2,5
TOTAL	Accounts . 1886-87	—57,1	12,1	20,6	5,8	197,3	54,6	44,1	95,1	63,2	435,7
	Budget . 1887-88	—75,7	15,5	29,4	6,7	190,4	56,0	42,1	105,1	73,2	442,7
	Revised . 1887-88	—78,9	12,1	27,4	6,2	200,4	54,0	43,0	112,2	70,0	446,4
	Accounts . 1887-88	—81,3	12,5	27,5	5,8	203,3	49,4	42,9	119,3	70,9	450,3

ENGLAND.		Sterling.	Exchange.	Total.
Stores	Accounts . 1886-87	81,6	30,7	112,3
	Budget . 1887-88	99,0	36,7	135,7
	Revised . 1887-88	80,6	33,9	114,5
	Accounts . 1887-88	82,8	34,8	117,6
Other Charges	Accounts . 1886-87	10,2	3,8	14,0
	Budget . 1887-88	10,7	4,0	14,7
	Revised . 1887-88	6,9	2,9	9,8
	Accounts . 1887-88	6,5	2,8	9,3
Total England	Accounts . 1886-87	91,8	34,5	126,3
	Budget . 1887-88	109,7	40,7	150,4
	Revised . 1887-88	87,5	36,8	124,3
	Accounts . 1887-88	89,3	37,6	126,9

Total including England.		
Accounts . 1886-87		562,0
Budget . 1887-88		593,1
Revised . 1887-88		570,7
Accounts . 1887-88		577,2

108. The budget for *purchase of stationery* was again exceeded in Bengal, but this was due partly to arrear bills of the previous year and partly to higher prices ruling for country-made paper. The Bombay excess was caused by the increased substitution of articles of local manufacture for European stores. The cost of *Government Presses* has fluctuated in some of the Provinces. In India 3,9 more than Budget was spent on fixed and temporary establishments, but 1,5 was saved in overtime allowance and 7 in the establishment of the Type Foundry. Again there is an excess of 2,1 in the contract payments for printing stock forms, but 1,8 was short-paid for purchase of type. The excesses in Burma and Bengal are in overtime allowance and contingencies. In the Central Provinces the Budget allowed 1,4 for printing to be executed by the Jail Presses, but such departmental transfers were not permitted in the accounts. The Budget also allowed 1,1 for contract printing which has been classified in the accounts under other charges. The short payment in Bombay is the result chiefly of economies in contingencies, but about 1,2 was also curtailed under Establishments. The cost of *stationery supplied from Central Stores* is always an uncertain quantity, and there is nothing special to record this year except that an addition of 12 per cent. has been made to the value of the issues in order to cover the loss by exchange on imported articles for which some of the estimates did not provide.

109. In *England*, the saving is chiefly in stores for India as the consignments were smaller and obtained at lower prices than was contemplated in the Budget. The payments for printing done for the India Office were also small, as the Stationery Office did not present accounts as rapidly as had been expected.

32.—Miscellaneous.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Allowances and Rewards.	Accounts . 1886-87	7	2	4	5	1,1	3	8	1,1	1,9	7,0
	Budget . 1887-88	3	1	3	6	1,1	6	1,0	1,6	1,8	7,4
	Revised . 1887-88	4	2	8	3	1,1	5	4	8	1,6	6,1
	Accounts . 1887-88	2	2	6	2	1,3	3	5	3	1,5	5,1
Remittance Charges	Accounts . 1886-87	12,0	4	1,5	1,4	4,5	4,1	4,4	2,4	1,8	32,5
	Budget . 1887-88	14,0	5	1,0	9	5,0	4,0	3,9	2,7	2,0	34,0
	Revised . 1887-88	8,9	4	1,7	1,9	3,9	4,1	3,9	3,0	1,9	29,7
	Accounts . 1887-88	11,7	4	2,0	2,3	3,3	4,1	3,5	3,2	2,0	32,5

Section E.—MISCELLANEOUS—*concluded.*

32.—Miscellaneous—*continued.*

			India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Charitable Donations.	Accounts	1886-87	1,3	3	2	1	9,9	5,8	5	6,0	5,1	29,2
	Budget	1887-88	1,2	3	2	1	7,6	5,8	4	6,0	4,2	25,8
	Revised		8	3	2	1	8,5	5,5	3	5,5	4,3	25,5
	Accounts		9	3	4	1	7,2	5,4	5	5,9	5,3	26,0
Rewards for Destruction of Wild Animals.	Accounts	1886-87	1	1,9	1,0	1,1	1,5	1,7	1,6	7,3	1,3	17,5
	Budget	1887-88	1	2,2	1,0	1,2	2,0	2,3	1,6	8,1	1,5	20,0
	Revised		1	2,0	9	1,2	1,5	2,0	2,7	5,1	1,5	17,0
	Accounts		1	2,0	9	1,2	1,7	1,6	3,0	4,0	1,4	15,9
Petty Provincial and Local Establishments.	Accounts	1886-87	1,7	2,4	3,4	2,3	4,2	5,4	3,8	50,4	2,5	76,1
	Budget	1887-88	1,6	2,5	3,8	1,8	4,5	5,4	4,1	50,1	2,6	76,4
	Revised		7	2,4	3,4	2,0	4,5	5,0	3,9	56,2	2,6	80,7
	Accounts		1,5	2,4	3,4	2,6	3,1	4,8	4,0	57,4	2,9	82,1
Special Commissions of Enquiry.	Accounts	1886-87	33,4	...	...	...	2,4	1	...	4,3	2,9	43,1
	Budget	1887-88	57,3	...	...	...	...	5	...	2	4	58,4
	Revised		11,6	...	...	...	1	2	...	7	3	12,9
	Accounts		13,1	...	...	...	1,6	4	...	8	6	16,5
Irrecoverable Loans written off.	Accounts	1886-87	...	...	...	1	...	2,5	...	...	7,4	10,0
	Budget	1887-88	...	...	...	...	...	1	...	...	5	6
	Revised		...	...	...	...	...	1	...	...	1,3	1,4
	Accounts		...	...	6	3	...	...	...	...	1,0	1,9
Rents, Rates, and Taxes.	Accounts	1886-87	2,3	...	5	2	16,8	...	...	3	5,2	25,3
	Budget	1887-88	1,9	...	4	3	15,5	...	...	7	5,7	24,5
	Revised		6	...	4	3	14,1	...	...	3	5,1	20,8
	Accounts		1,4	...	4	3	13,4	...	...	4	5,2	21,1
Extraordinary Items	Accounts	1886-87	6	...	...	...	...	...	...	...	...	6
	Budget	1887-88	...	...	...	...	1	...	...	...	...	1
	Revised		...	...	...	...	...	...	...	...	...	...
	Accounts		...	...	...	9	...	...	...	...	...	9
Upper Burma Charges.	Accounts	1886-87	...	...	13,3	...	...	...	...	...	...	13,3
	Budget	1887-88	...	...	30,0	...	...	...	...	...	...	30,0
	Revised		...	...	18,0	...	...	...	...	...	...	18,0
	Accounts		...	...	8,2	...	...	...	...	...	...	8,2
Other Items	Accounts	1886-87	2,1	8	1,4	5	6,7	7,8	4,5	6,0	17,6	47,4
	Budget	1887-88	3,6	9	5	5	4,0	5,4	12,7	13,2	9,2	50,0
	Revised		3,3	1,4	2	...	3,7	6,1	8,8	3,2	9,4	36,1
	Accounts		1,5	1,1	5	9	11,2	3,2	5,7	4,1	7,9	36,1
TOTAL	Accounts	1886-87	54,2	6,0	21,7	6,2	47,1	27,7	15,6	77,8	45,7	302,0
	Budget	1887-88	80,0	6,5	37,2	5,4	39,8	24,1	23,7	82,6	27,9	327,2
	Revised		26,4	6,7	25,6	5,8	37,4	23,5	20,0	74,8	28,0	248,2
	Accounts		30,4	6,4	17,0	8,8	42,8	19,8	17,2	76,1	27,8	246,3

			Sterling.	Exchange.	Total.				
England	Accounts	1886-87	30,4	11,5	41,9	Total including England.	Accounts	1886-87	343,9
	Budget	1887-88	28,5	10,6	39,1		Budget	1887-88	366,3
	Revised		34,0	14,3	48,3		Revised		296,5
	Accounts		32,8	13,8	46,6		Accounts		292,9

110. Considering the nature of the items, the fluctuations in the first two heads are not greater than might have been expected. Large payments were made in Bengal on account of *Charitable Donations* in 1886-87, partly in grants to the Hospital Nurses' Institution and specially in a contribution to the District Charitable Society for repairs of the Alms-House buildings. The Punjab Budget for *destruction of wild animals* was too low, and the Madras budget too high. The Madras excess under *petty establishments* has occurred entirely in the local section, and is due to increased charges for sanitation. The India budget for *Special Commissions of Enquiry* contemplated a very large expenditure on account of the Public Service Commission, but the commission closed earlier than was expected. The nominal expenditure under *irrecoverable loans written off* is made up of small writes-off of irrecoverable advances to cultivators, &c., but it is subject to great variations owing to the occasional cancellation of large items. This year the figures represent ordinary writes-off only. *Rents, rates, and taxes* seem small in Bengal owing to assessments on the customs buildings having been charged to 9—Customs. The *extraordinary item* of 9 in Assam includes a write-off under orders of Government to clear an advance which was made to the contractors of the Tonga Service between Gowhatty and Shillong. The *Upper Burma charges* were small, as unsettled claims were not paid to the extent anticipated and the amount provided in the budget for Conservancy, Lighting and other town charges at Mandalay were not required. The India Budget and Revised for *other items* allowed too much for petty construction and repairs and miscellaneous and unforeseen charges. The high charge in Bengal comprises the write-off connected with the frauds in the late District Savings Bank, in Chittagong. The Punjab and Madras budgets provided a reserve for certain outlays which were not required, and the Bombay budget made allowance for some petty local works, which by a change in accounting have been classified under 45—Civil Works.

Section F.—FAMINE RELIEF AND INSURANCE.

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
309,0	EXPENDITURE	94,5	93,3	91,4

111. Considerable changes have been made in this head as explained in para. 124 of last year's report, and it is now limited to the following charges :—

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
1,0	Famine Relief	2,0	8	4
200,0	Construction of Protective Railways	*Nil*	*Nil*	*Nil*
108,0	Construction of Protective Irrigation Works	92,5	92,5	91,0
309,0	TOTAL	94,5	93,3	91,4

33.—Famine Relief.

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
5	Central Provinces	1,0	5	3
...	Bengal	...	...	...
5	Madras	1,0	3	1
...	Bombay	...	...	...
10	TOTAL	2,0	8	4

112. The amount spent in the Central Provinces was on account of relief works in the Bilaspur District, but it was not necessary to incur expenditure to the extent provided in the Budget. The amount entered against Madras represents the write-off of an irrecoverable advance made during the famine of 1876-78.

35.—Construction of Protective Irrigation Works.

1886-87. Accounts.		Outlay before 1887-88.	Budget.	1887-88. Revised.	Accounts.
	BENGAL—				
8,4	Orissa Coast Canal (grant-in-aid)	86,6	...	...	...
	N.-W. PROVINCES AND OUDH—				
12,0	Betwa Canal	381,7	8,9	7,4	7,6
	PUNJAB—				
9,9	Swat River Canal	325,1	10,0	8,5	8,2
	MADRAS—				
14,3	Buckingham Canal (grant-in-aid)	58,6	7,5	8,0	8,0
22,2	Rushikulya project	55,0	28,5	21,1	25,4
...	Survey, &c.	9,6	...	—5	—5
	BOMBAY—				
32,9	Nira Canal	355,7	35,1	38,8	39,8
3	Chankapur Tank	6,0	...	1	1
...	Maladevi Tank	3,4	...	...	...
7,3	Mhasvad Tank	193,8	2,0	2,3	2,2
7	Gokak Canal	39,9	5	4	2
...	RESERVE	...	...	6,4	...
108,0	TOTAL	(a) 1,515,4	92,5	92,5	91,0

RESULTS.

	ACTUALS. More.	ACTUALS. Less.
Actuals with Actuals of previous year	...	17,0
" Budget Estimate	...	1,5
" Revised Estimate	...	1,5

(a) Includes £285,400 outlay from funds not classed under this special head.

113. As explained in para. 128 of last year's report, the charges comprised in this head are regulated by the amount available for expenditure and by the works awaiting construction. The decrease of 17,0 compared with the Actual expenditure of the previous year is due chiefly to the operation of this rule.

114. During the year 1887-88 the grants for the Betwa and Swat River Canals and the Rushikulya projects were reduced, and those for the Nira Canal and Mhasvad tank increased, while a sum of 6,4 was held in reserve to meet an excess charge under *43—Minor Works and Navigation.* These changes were embodied in the Revised Estimate and have been followed in the Actuals. There was an excess outlay on the Rushikulya project and Nira Canal, but on the other hand the reserve of 6,4 was not fully used.

Section G.—CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
183,1	Expenditure	75,0	81,7	80,9

115. The following figures give the details of the amount spent, and explain the differences between the Actuals of 1886-87 and 1887-88, and the Budget Estimate of the last-named year:—

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
	PROVINCIAL.			
	ASSAM—			
10,2	Jorhat Railway	4,5	5,9	5,4
11,6	Cherra-Companyganj Railway	11,5	10,1	10,3
	BENGAL—			
4	Kaunia-Dhurla Railway	1,0	—3	—2
	N.-W. PROVINCES AND OUDH—			
160,9	Lucknow-Sitapur-Seramau Railway	58,0	66,0	65,4
183,1	TOTAL	75,0	81,7	80,9

RESULTS.	ACTUALS. More.	Less.
Actuals with Actuals of previous year	...	102,2
" Budget Estimate	5,9	...
" Revised Estimate	...	8

116. The small outlay of 1887-88, as compared with the previous year, is due (1) to the practical completion of the Jorhat State Railway in 1886-87, necessitating smaller expenditure during 1887-88, (2) to no work of any importance having been carried out on the Kaunia-Dhurla State Railway during 1887-88, and (3) to the Lucknow-Sitapur-Seramau Railway needing less construction work than was required on this line in 1886-87. The budget of the Kaunia-Dhurla line provided for the substitution of iron pile and girder bridges for the wooden ones now on the road, but this work has been deferred pending settlement of the question of extending the metre gauge line in the direction of Dhubri. The excess over budget on the Lucknow Sitapur-Seramau Railway is due chiefly to greater progress of work than was anticipated.

Section H.—RAILWAYS.

117. The following is a general statement of the Revenue Accounts:—

1887-88.	State Railways.	Guaranteed Railways.	Subsidized Companies.	Miscellaneous.	TOTAL.
GROSS EARNINGS . .	10,871,9	7,241,4	24,8	...	18,138,1
WORKING EXPENSES . .	5,329,2	3,604,8	...	...	8,934,0
Surplus Profits . . .	265,0	662,6	...	...	927,6
Interest	4,008,3	3,853,0	...	...	7,861,3
Annuities	2,390,8	...	...	...	2,390,8
Land and Supervision . .	...	51,4	43,6	...	95,0
Miscellaneous Railway Expenditure	...	...	...	51,8	51,8
TOTAL EXPENDITURE .	11,993,3	8,171,8	43,6	51,8	20,260,5
NET GAIN OR LOSS TO THE GOVERNMENT—					
1887-88	—1,121,4	— 930,4	— 18,8	— 51,8	—2,122,4
1886-87	— 375,1	— 675,6	— 43,6	— 94,4	—1,188,7
1885-86	+ 394,9	— 983,3	— 44,0	— 99,3	— 731,7
1884-85	+ 173,9	—1,043,3	— 84,2	— 97,6	—1,051,2
1883-84	+ 647,5	— 996,4	— 85,5	+129,4	— 305,0

118. These figures show that the *State Railways* did worse than last year by 746,3, and the *Guaranteed Railways* by 254,7. The deficiency under the former is due to a great extent to heavy payments on account of Interest and Annuities connected with the purchase of Guaranteed lines, and which amounted to 245,7 and 5,8, respectively, plus exchange 163,4. There was an increase of 355,2 also in the working expenses of State Railways. As regards *Guaranteed Railways*, the increase is due to larger payments on account of Interest and Surplus Profits. The other items do not call for special remark here.

Section H.—RAILWAYS—EARNINGS.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
14,477,8	RECEIPTS.	14,892,5	14,412,8	14,533,3

119. The following sums are comprised in these receipts, particulars of them being given in the succeeding statements. As regards *State Railways* the gross earnings exceeded those of the previous year by 42,8 and the revised by 20,4, but fell below the Budget by 446,9. The increase over the Actuals of 1886-87 is due principally to the opening of the Bellary-Kistna and Cuddapah-Nellore State Railways, and to large additions to the open mileage of existing lines. The decrease on the Budget Estimate is caused by a considerable fall in traffic on the East Indian, Rajputana-Malwa, and North-Western Railways, as explained below, but it did not go down to the extent apprehended in the Revised Estimate as the traffic on some lines, notably the Rajputana-Malwa and North-Western Railways, revived somewhat during the closing months of the year. These several differences are more fully explained below. The *Guaranteed* lines have worked up very closely to last year's figures, and the net traffic receipts have exceeded the Budget owing to the large quantity of grain and other produce carried by the Great Indian Peninsula Railway and to increased receipts in the Madras Railway. The discrepancy between Budget and accounts in the *Subsidized* Companies is attributable to a change in the method of showing the capital expenditure of the Mysore State Railway.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
10,829,1	State Railways (gross) . . .	11,318,8	10,851,5	10,871,9
3,647,1	Guaranteed Railways (net) . .	3,515,0	3,534,0	3,636,6
1,6	Subsidized Companies . . .	58,7	27,3	24,8
14,477,8		14,892,5	14,412,8	14,533,3

Section H.—RAILWAYS—EARNINGS—*continued.*

XXVI.—State Railways—Gross Earnings and Working Expenses.

Actuals, 1886-87.			Capital Outlay to 31st March 1888.	Railways.	Budget, 1887-88.			Revised, 1887-88.			Actuals, 1887-88.			Percentage of Charge on Earnings.	Percentage of Net receipts on Capital Outlay.
Gross Earnings.	Working Expenses.	Net.			Gross Earnings.	Working Expenses.	Net.	Gross Earnings.	Working Expenses.	Net.	Gross Earnings.	Working Expensss.	Net.		
				Imperial.											
4,707,2	1,539,3	3,167,9	32,803,3	East Indian	4,695,3	1,650,0	3,045,3	4,630,3	1,445,0	3,185,3	4,603,2	1,457,5	3,145,7	31·66	9·60
537,1	326,7	210,4	...	Eastern Bengal	...	...	...	35,0	...	35,0	21,0	...	21,0	...	...
1,688,3	836,5	851,8*	12,957,8	Rajputana-Malwa	1,800,0	901,0	899,0	1,680,0	850,0	830,0	1,698,3	856,5	841,8	50·43	6·50
2,373,3	1,316,9	1,056,4	29,375,6	North-Western	2,650,0	1,700,0	950,0	2,160,0	1,550,0	610,0	2,188,2	1,633,5	554,7	74·65	1·90
9,305,9	4,019,4	5,286,5	75,136,7	Total	9,145,3	4,251,0	4,894,3	8,505,3	3,845,0	4,660,3	8,510,7	3,947,5	4,563,2	46·38	6·07
				Other Railways—Imperial.											
...	...	...	2,778,9	Bengal-Nagpur	140,0	90,0	50,0	132,5	82,5	50,0	137,5	86,8	50,7	63·13	1·83
74,7	59,6	15,1	711,2	Wardha Coal	67,5	57,5	10,0	75,0	65,0	10,0	78,0	68,0	10,0	87·18	1·41
39,2	19,5	19,7	921,0	Sindia	39,5	19,5	20,0	45,7	21,0	24,7	45,7	21,3	24,4	46·51	2·66
3,3	2,6	7	485,7	Bilaspur-Etawah (Katni Umaria Section)	17,5	12,5	5,0	8,2	9,0	—8	8,1	9,6	—1,5	118·52	—·31
6,9	8,2	—1,3	74,2	Umaria Colliery	27,5	21,5	6,0	11,5	3,5	8,0	11,5	2,6	8,9	22·61	12·00
...	...	...	426,5	Patna-Gya	51,5	25,5	26,0	52,8	24,3	28,5	52,9	24,6	28,3	46·50	6·64
3,5	2,6	9	131,1	Bhopal	4,0	3,5	5	5,0	4,0	1,0	5,0	4,5	5	90·00	·38
34,6	43,4	—8,8	911,2	Bengal Central	60,0	62,0	—2,0	74,5	64,5	10,0	75,5	67,6	7,9	89·54	·87
9,2	8,1	1,1	4,930,0	Indian Midland	32,5	22,5	10,0	32,0	23,0	9,0	30,6	20,1	10,5	65·69	·21
23,4	...	23,4	1,095,4	Dhond-Manmad*	24,0	...	24,0	22,5	...	22,5	22,7	...	22,7	...	2·72
...	...	...	...	Benares Branch	...	...	...	2	1	1	2	1	1	50·00	...
182,3	125,1	57,2	6,826,0	Southern Mahratta	300,0	179,2	120,8	318,5	215,5	103,0	326,4	217,9	108,5	66·76	1·60
...	...	...	1,654,5	Bellary-Kistna	17,5	16,0	1,5	6,2	5,7	5	6,2	8,5	—2,3	137·10	—·14
...	...	...	626,6	Cuddapah-Nellore	17,5	15,0	2,5	3,6	8,6	—5,0	4,8	9,2	—4,4	191·67	—·70
37,4	20,0	17,4	991,6	Mysore	...	...	...	51,0	37,7	13,3	51,5	37,4	14,1	72·62	1·42
...	...	...	70,3	Dildarnagar-Ghazipur	4,7	2,3	2,4	4,8	2,2	2,6	4,8	2,2	2,6	45·83	3·70
414,5	289,1	125,4	22,634,2	Total other Railways	803,7	527,0	276,7	844,0	566,6	277,4	861,4	580,4	281,0	67·37	1·24
9,720,4	4,308,5	5,411,9	97,770,9	Total Imperial	9,949,0	4,778,0	5,171,0	9,349,3	4,411,6	4,937,7	9,372,1	4,527,9	4,844,2	48·31	5·00
				Provincial.											
131,8	80,4	51,4	...	Nagpur-Chhattisgarh	...	...	...	...	...	...	...	...	...	...	...
291,7	173,3	118,4	2,891,6	Burma	290,0	173,0	117,0	335,0	176,0	159,0	331,1	175,9	155,2	53·11	5·37
3,9	5,4	—1,5	69,1	Jorhat	4,5	5,0	—5	4,9	6,1	—1,2	5,0	6,4	—1,4	128·00	—2·0
2	2,3	—2,1	74,5	Cherra-Companygunj	2,5	4,0	—1,5	1,2	3,6	—2,4	1,2	3,7	—2,5	308·33	—3·36
69,4	37,5	31,9	...	Rajputana-Malwa†	...	...	...	...	...	...	...	...	...	...	...
60,7	43,1	17,6	...	Cawnpore-Achnera	...	...	...	...	...	...	...	...	...	...	...
...	...	...	5,201,5	Eastern Bengal	550,0	307,5	242,5								
262,4	141,2	121,2	2,261,6	Northern Bengal	250,0	142,5	107,5								
...	...	...	...	Assam-Behar	10,0	7,5	2,5	932,5	465,0	467,5	937,4	481,1	456,3	50·74	5·55
28,0	28,7	—7	652,0	Dacca	31,0	27,0	4,0								
14,6	11,2	3,4	96,2	Kaunia-Dhurla	13,0	11,5	1,5								
159,9	98,6	61,3	1,588,7	Tirhoot	165,0	100,0	65,0	184,0	105,0	79,0	180,5	106,2	74,3	58·84	4·68
8,7	6,7	2,0	34,4	Nalhatti	7,8	6,5	1,3	9,5	6,5	3,0	9,4	6,2	3,2	66·00	9·30
53,6	27,9	25,7	...	Patna-Gya	..	...	...	...	...	...	...	...	...	...	...
1,7	1,2	5	371,0	Lucknow-Sitapur-Seramau	28,0	18,5	9,5	18,0	14,5	3,5	18,3	15,0	3,3	82·00	·90
10,1	7,7	2,4	152,0	Bareilly-Pilibhit	11,0	8,0	3,0	9,8	7,8	2,0	9,6	6,8	2,8	70·83	1·84
7,3	—2,2	9,5	559,7	Amritsar-Pathankot	7,0	...	7,0	7,3	...	7,3	7,3	...	7,3	...	1·30
4,7	2,5	2,2	...	Dildarnagar-Ghazipur	...	...	...	...	...	...	...	...	...	...	...
1,108,7	665,5	443,2	13,952,3	Total Provincial	1,369,8	811,0	558,8	1,502,2	784,5	717,7	1,499,8	801,3	698,5	53·07	5·00
				Surplus Profits—											
...	182,5	—182,5	...	East Indian	...	190,0	—190,0	...	205,0	—205,0	...	205,1	—205,1	...	...
...	62,8	—62,8	...	Rajputana-Malwa	...	51,5	—51,5	...	50,0	—50,0	...	50,6	—50,6	...	...
...	6	—6	...	Southern Mahratta	...	8	—8	...	4,5	—4,5	...	4,2	—4,2	...	...
...	...	...	...	Mysore	...	...	...	...	5,1	—5,1	...	5,1	—5,1	...	...
10,829,1	5,219,9	5,609,2	111,723,2	GRAND TOTAL	11,318,8	5,831,3	5,487,5	10,851,5	5,460,7	5,390,8	10,871,9	5,594,2	5,277,7	51·40	4·72

* Net receipts.
† N.-W. P. and Oudh Government share of Rajputana-Malwa Railway, Cawnpore-Achnera Section, for six months.

East Indian Railway.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
	Earnings—			
1,403,8	Coaching	1,386,0	1,400,0	1,434,5
3,209,4	Goods	3,221,0	3,155,0	3,113,1
94,0	Miscellaneous	88,3	75,3	55,6
4,707,2	Total	4,695,3	4,630,3	4,603,2

RESULTS.

	Actuals. More.	Actuals. Less.
Actuals with Actuals of previous year	...	104,0
„ Budget Estimate	...	92,1
„ Revised Estimate	...	27,1

Section H.—RAILWAYS—EARNINGS—*continued.*

120. The net earnings realised during 1887-88 are considerably less than those of 1886-87, owing to reduced exports of wheat consequent on smaller crops, and the low prices prevailing in foreign markets. They were also diminished by the cash collections of the last two days of the official year 1887-88, which were holidays, not having been accounted for till 1st April 1888. On the other hand, the coaching receipts were better owing to a larger number of pilgrims having used the line, as well as to a development of traffic from the opening of the Dufferin and Gunduk bridges and the extension of through booking to other lines.

121. The Budget was based upon the Actuals of the previous year as far as they were known at the time, and hence it has been affected by the same causes. The decline from the Revised Estimate is due principally to the cash collections of the 30th and 31st March not having been accounted for till 1st April 1888, as explained above.

Eastern Bengal Railway.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
	EARNINGS—			
298,6	Coaching	306,5	310,0	327,4
460,4	Goods	479,7	567,6	551,0
83,1	Miscellaneous	67,8	89,9	80,0
842,1	TOTAL	854,0	967,5	958,4

RESULTS.

	Actuals. More.	Less.
Actuals with Actuals of previous year	116,3	...
" Budget Estimate	104,4	...
" Revised Estimate	...	9,1

122. These figures comprise the earnings of the Eastern Bengal Railway under the head Imperial, and of the various lines entered in the foregoing statement under the heads from Eastern Bengal to Kaunia-Dhurla subordinate to Provincial; they are united as parts of the same undertaking. The improvement in the earnings, compared with the previous year, is due partly to the 69 miles of the Assam-Behar Railway, from Munihari to Kusba and from Dinagepore to Raigunj, opened to the public in 1887-88. There was a large improvement in *Goods* traffic also, owing to better rates and to larger quantities of jute requiring carriage over the line, in addition to which a sum of 9,3 was received chiefly from the East Indian Railway Company for running powers over the Naihati-Chitpore Section. The increase over the Budget is due to the same causes. The Revised Estimate was not reached owing to delay in recovering the amounts due for the conveyance of troops and stores in connection with the Sikkim Expedition.

Rajputana-Malwa Railway.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
	EARNINGS—			
580,0	Coaching	560,0	570,0	577,8
1,208,9	Goods	1,220,0	1,088,0	1,094,7
29,5	Miscellaneous	20,0	22,0	25,8
1,818,4	TOTAL	1,800,0	1,680,0	1,698,3

RESULTS.

	Actuals. More.	Less.
Actuals with Actuals of previous year	...	120,1
" Budget Estimate	...	101,7
" Revised Estimate	18,3	...

123. It will be noticed that the figures entered above as accounts of 1886-87 do not agree with the corresponding amounts in the report of that year. The difference is composed of the earnings of the Cawnpore-Achnera line which has become Imperial from 1st April 1887 and is included in the Rajputana-Malwa Railway. The diminished earnings of this line are due principally to a decline in the wheat, grain, seed, and cotton traffic, the receipts on this account being 114,2 less than in the preceding year, and 125,3 less than the budget. The fall was anticipated in the Revised Estimate, but the traffic improved during the closing months of the year and the result is better than seemed probable at that time.

North-Western Railway.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
	EARNINGS—			
828,4	Coaching	870,0	820,0	824,0
1,460,3	Goods	1,719,5	1,300,0	1,338,2
84,6	Miscellaneous	60,5	40,0	26,0
2,373,3	TOTAL	2,650,0	2,160,0	2,188,2

Section H.—RAILWAYS—EARNINGS—*continued.*

RESULTS.	ACTUALS. More.	ACTUALS. Less.
Actuals with Actuals of previous year	...	185,1
" Budget Estimate	...	461,8
" Revised Estimate	28,2	...

124. Although there was a large addition to the open mileage during the year, the earnings have not been satisfactory. The falling-off is general and is due in the *Goods* Department, to a decline in the grain traffic produced by the high prices which followed the partial failure of last year's crops, and in the *Coaching* receipts, to the depression in trade and scarcity prevailing in some parts of the Punjab. The proceeds from steam-boats were also low owing in a great measure to the abolition of special charges for ferry service as well as to diminished traffic. The earnings, however, were not quite so bad as they appear in these figures since there were large outstandings awaiting recovery. The increase over the Revised Estimate is due to the carriage of larger quantities of stores for Revenue purposes before the close of the year than anticipated.

Other State Railways—Imperial.

RESULTS.	ACTUALS. More.	ACTUALS. Less.
Actuals with Actuals of previous year	446,9	...
" Budget Estimate	57,7	...
" Revised Estimate	17,4	...

125. A good deal of the increase over the previous year is nominal, being due to the transfer to *Imperial* of the Nagpur-Chhattisgarh (now called the Bengal-Nagpur Railway), the Patna-Gya and the Dildarnagar-Ghazipur State Railways, which were formerly classed under *Provincial*. The two latter were so treated under the terms of the new Provincial Contract, and the former in consequence of its transfer to the Bengal-Nagpur Railway Company from 1st April 1887. Excluding these Railways the increase over 1886-87 would amount to 251,7, due principally to the opening of the Bellary-Kistna and the Cuddapah-Nellore State Railways and of various additions to existing lines. On the Bellary-Kistna 90 miles were opened, on the Cuddapah-Nellore 83 miles, on the Southern Mahratta an addition of 167½ miles, and on the Indian Midland 84¾ miles. Apart from these extensions, the traffic was better on the Wardha Coal, Sindia-Katni-Umaria, Umaria Colliery, the Bengal Central and the Mysore State Railways. In the case of the Wardha Coal State Railway, the improvement is ascribed principally to large sales of coal, and in the Sindia State Railway to an improvement in both passenger and goods traffic, greater quantities of grain, stone and Revenue stores having been carried over the line than in the previous year. The increase on the Katni-Umaria Railway is due to only 5 months' and in the Bengal Central and Mysore State Railways to only 9 months' transactions having appeared in the accounts for 1886-87. The increase on the Umaria Colliery is due chiefly to larger sales of coal to the Katni-Umaria Railway.

126. The actual earnings realised during 1887-88 exceeded the Budget by 57,7, the principal variations being as follows :—

Wardha Coal	+10,5
Bengal Central	+15,5
Southern Mahratta	+26,4
Mysore	+51,5
Katni-Umaria	− 9,4
Umaria Colliery	−16,0
Bellary-Kistna	−11,3
Cuddapah-Nellore	−12,7

127. The improvement on the *Wardha Coal* State Railway is caused by large sales of coal, the growing demand for which was foreseen and provided for, but the actuals far exceeded the most sanguine expectation. In the case of the *Bengal Central* Railway, the Budget provision represented the estimated earnings of the calendar year 1887, as the transactions were at that time adjusted with the Eastern Bengal Railway according to the calendar half-year. It was subsequently arranged to adjust the transactions monthly, and the Actuals of 1887-88 therefore include the earnings from 1st January 1887 to 31st March 1888, and this change has caused the large increase noticed on this line. The large excess on the *Southern Mahratta* Railway is due to increased open mileage, to the traffic on some of the newly-opened sections proving more favourable than it was prudent to anticipate, and to the transfer of the Bellary-Kistna Railway to the Southern Mahratta Railway Company from 1st January 1888, since which date it is worked as an integral portion of the Company's own line. The *Mysore* State Railway was not included under the head *State Railways* in the Budget for 1887-88. It was subsequently decided that they should be recorded under this head, and the Actuals have now been so shown.

Section H.—RAILWAYS—EARNINGS—*continued.*

128. The falling off on the *Katni-Umaria* Railway is due to the anticipated mineral and passenger traffic not having been realised to the extent expected. When the Budget for 1887-88 was framed, the traffic on this line had not had time to develop, and it was difficult to frame a trustworthy estimate. The decrease on the *Umaria Colliery* is ascribed to a smaller demand for coal than expected, and the failure to attract customers for slack coal. As regards the *Bellary-Kistna* Railway, it was assumed, when the Budget was under preparation, that a section of the line from Guntakul to Nandyal would have been opened to traffic on the 1st April 1887, but that was not done till the 11th July 1887, besides which the traffic was not so good as expected. The same may be said of the *Cuddapah-Nellore* State Railway, the Budget having been framed on the assumption that the line would be opened to traffic on the 1st May 1887, whereas the actual date was the 15th September 1887.

129. The Actuals are in excess of the Revised Estimate by 17,4, of which 5,0 is in the Bengal-Nagpur, 3,0 in the Wardha Coal and 7,9 in the Southern Mahratta Railways. These improvements are due on the Bengal-Nagpur Railway to the carriage of construction material to greater extent than was anticipated, on the Wardha Coal Railway to the large sales of coal and on the Southern Mahratta Railway to the traffic having been more favourable than was expected.

Other State Railways—Provincial, Excluding Eastern Bengal Railway System.

RESULTS.	ACTUALS. More.	ACTUALS. Less.
Actuals with Actuals of previous year	...	241,3
" Budget Estimate	46,6	...
" Revised Estimate	...	7,3

130. As explained in paragraph 125 the comparison between the two years 1886-87 and 1887-88 is interrupted by the transfer of the Nagpur-Chhattisgarh, the Patna-Gya, the Cawnpore-Achnera and the Dildarnagar-Ghazipur State Railways from the *Provincial* to the *Imperial* section of the account. Eliminating these lines from the figures for 1886-87 the earnings during 1887-88 actually exceeded those of the former year by 78,9, of which 39,4 occurs in Burma, 20,6 in Tirhoot and 16,6 in Lucknow-Sitapur-Seramau. The improvement on the Burma State Railway is attributed to the pacification of the country, and the impetus to trade caused by the opening out of Upper Burma, as well as to the revenue derived from the carriage of construction material for the Tounghoo-Mandalay Extension. The increase in the case of the Tirhoot State Railway is due to an additional length of line opened for traffic during 1887-88, and to a considerable development of 3rd class passenger and Goods traffic, owing to the completion of the Gunduck Bridge. The improvement on the Lucknow-Sitapur-Seramau Railway is due to increased mileage, an additional length of 50½ miles from Sitapur to Gola-Gokarahnath having been opened during 1887-88.

131. Compared with the Budget Estimate, the actual earnings realised during 1887-88 show an increase of 46,6, of which +41,1 was in Burma, +15,5 in Tirhoot and —9,7 in Lucknow-Sitapur-Seramau. The explanations given above in the preceding paragraph apply also to the differences in the Burma and Tirhoot lines, and as regards the Lucknow-Sitapur-Seramau Railway when the Budget was framed, only a portion of the line had been opened for traffic, and no information was available on which to base a reliable estimate.

132. The actual earnings realised are less than the Revised Estimate by 3,9 in Burma and 3,5 in Tirhoot. In the case of the Burma Railway the Goods traffic was not as large as anticipated. The decrease on the Tirhoot Railway is due to the outstanding earnings at the close of the year being higher than was expected when the Revised Estimate was framed.

XXVII.—Guaranteed Companies—Net Traffic Receipts.

Accounts, 1886-87.			Guaranteed Interest, 1887-88.	Guaranteed Railways.	Budget, 1887-88.			Revised, 1887-88.			Accounts, 1887-88.			Percentage of Maintenance.
Gross Earnings.	Working Expenses.	Net.			Gross Earnings.	Working Expenses.	Net.	Gross Earnings.	Working Expenses.	Net.	Gross Earnings.	Working Expenses.	Net.	
1,343,6	563,0	780,6	583,6	Bombay, Baroda and Central India	1,330,0	550,0	780,0	1,210,0	530,0	680,0	1,227,2	520,2	707,0	42·4
3,971,6	1,857,3	2,114,3	1,683,3	Great Indian Peninsula	3,750,0	1,830,0	1,920,0	3,920,0	1,860,0	2,060,0	3,984,6	1,842,2	2,142,4	46·2
794,3	504,6	289,7	740,3	Madras	800,0	475,0	325,0	822,5	510,0	312,5	821,5	513,9	307,6	62·5
658,8	362,3	296,5	547,1	Oudh and Rohilkhund	720,0	390,0	330,0	690,0	360,0	330,0	701,7	356,1	345,6	50·7
512,2	346,2	166,0	298,6	South Indian	510,0	350,0	160,0	511,5	360,0	151,5	506,4	372,4	134,0	73·5
7,280,5	3,633,4	3,647,1	3,852,9	Total	7,110,0	3,595,0	3,515,0	7,154,0	3,620,0	3,534,0	7,241,4	3,604,8	3,636,6	49·8

Section H.—RAILWAYS—EARNINGS—*continued.*

RESULTS.

	Actuals. More.	Actuals. Less.
Gross Earnings—		
Actuals with Actuals of previous year	...	39,1
" Budget Estimate	131,4	...
" Revised Estimate	87,4	...
Working Expenses—		
Actuals with Actuals of previous year	...	28,6
" Budget Estimate	9,8	...
" Revised Estimate	...	15,2

Gross Earnings.

133. The earnings realised during 1887-88 fell short of those of the preceding year by 39,1, chiefly in the Bombay, Baroda and Central India and in the South Indian Railways. The decrease on the Bombay, Baroda and Central India Railway is due to a falling off in *Goods* traffic exchanged with the Rajputana-Malwa State Railway, and in the carriage to and from Bombay of wheat, coal, coke, grain, salt, and seeds. The fall on the South Indian Railway was the result chiefly of fluctuations in *Suspense* transactions, the payments to other lines in excess of receipts from them having been larger than in the previous year.

134. The increase over the Budget Estimate occurred chiefly on the Great Indian Peninsula and the Madras Railways. The large increase on the former line may be attributed to the moderate estimate adopted by the Government of India, as it was not considered advisable to calculate on a continuance of the very favourable traffic which had developed in the preceding year. The increase was in 3rd class passengers, and in wheat, cotton, oil-seeds, food-grains, &c. The increase on the Madras Railway is attributed to development of traffic and to larger receipts from other lines. These results were counterbalanced by a falling off in the Bombay, Baroda and Central India as noted above in paragraph 133, and in the Oudh and Rohilkhund Railways. The decrease on the latter line occurred entirely in *Goods* traffic, in which the Budget expected an improvement, but the result has been a further decline.

135. The comparison with the Revised Estimate is made below, and is satisfactory as showing an increase of 87,4. The increase on the Bombay, Baroda and Central India Railway is due to a sudden improvement in traffic during the last months of the year, which was little expected at the time of the preparation of the Revised Estimate, and in the Great Indian Peninsula Railway to a greater number of 3rd class passengers, and to larger quantities of wheat, cotton, oil-seeds, and food-grains having been carried over the line than was expected. The small decrease on the Madras and South Indian Railways needs no remark. The improvement on the Oudh and Rohilkhund Railway is caused by a better traffic during the closing months of the year than it was considered safe to calculate upon when framing the Revised Estimate.

Bombay, Baroda and Central India	+ 17,2
Great Indian Peninsula	+ 64,6
Madras	— 1,0
Oudh and Rohilkhund	+ 11,7
South Indian	— 5,1
Net Increase	87,4

Working Expenses.

136. The decrease on the actuals of the preceding year is made up as under—

Bombay, Baroda and Central India	— 42,8
Great Indian Peninsula	— 15,1
Madras	+ 9,3
Oudh and Rohilkhund	— 6,2
South Indian	+ 26,2
Net Decrease	28,6

137. The decrease on the Bombay, Baroda and Central India Railway is due to the smaller traffic noticed above in paragraph 133 as well as to a considerable reduction of expenditure in the Engineering Department. The saving on the Great Indian Peninsula Railway occurred in the Locomotive and in the Carriage and Wagon Departments, the decline in the former being attributed to charges for renewals having been considerably less than in the previous year, and in the latter to cheaper rates paid for timber and to other economies. The increase on the Madras Railway is connected with the reconstruction of the Penner and Chitravati bridges and with extensive renewals of goods vehicles. The saving on the Oudh and Rohilkhund Railway is satisfactory, especially as the traffic worked in 1887-88 was larger than that of 1886-87. The increase on the South Indian Railway is caused chiefly by a larger renewal of permanent-way and by repairs to bridges.

Section H.—RAILWAYS—EARNINGS—*continued.*

138. Compared with the Budget Estimate of 1887-88, the actuals shew a small increase of 9,8 as under—

Bombay, Baroda and Central India	— 29,8
Great Indian Peninsula	+ 12,2
Madras	+ 38,9
Oudh and Rohilkhund	—33,9
South Indian	+ 22,4
NET INCREASE	9,8

139. The decrease on the Bombay, Baroda and Central India Railway is due principally to the late receipt of stores from England for renewals of permanent-way, and to non-arrival from England of material required for renewals of Carriage and Wagon stock. The increase on the Great Indian Peninsula Railway is attributable to insufficient provision having been made in the Budget for maintenance and traffic expenses, and in the Madras Railway to heavier renewals of engines and goods vehicles than anticipated, and to charges connected with the re-construction of the Penner and Chitravati bridges. The saving on the Oudh and Rohilkhund Railway is due to the provision in the Budget Estimate having been too liberal for requirements, while on the South Indian Railway extensive renewals of permanent-way became necessary, and the loss by Exchange was greater than anticipated.

140. The Revised Estimate was not reached in the Bombay, Baroda and Central India owing to smaller payments to the Great Indian Peninsula Railway Company on account of traffic arising from the Carnac Bunder Bridge, to non-arrival of material from England for renewal of Carriage and Wagon stock, and to economy in working. The decrease on the Great Indian Peninsula Railway is due to the charges on account of engine renewals having been considerably less than anticipated.

141. The Gross Receipts, Expenses and Net Receipts of these lines for the past six years are given in the following Statement:—

GUARANTEED RAILWAY COMPANIES.	GROSS RECEIPTS.						EXPENSES.						NET RECEIPTS.					
	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
Bombay, Baroda and Central India	1,075,4	1,211,7	1,221,6	1,318,2	1,343,6	1,227,2	553,8	497,6	550,4	543,5	563,0	520,2	521,6	714,1	671,2	774,7	780,6	707,0
Eastern Bengal	642,3	488,9	82,3	..	...	...	266,4	262,3	85,2	...	...	...	375,9	226,6	—2,9	...	...	...
Great Indian Peninsula	3,508,9	3,342,9	3,514,4	3,654,2	3,971,6	3,984,6	1,737,1	1,751,4	1,779,7	1,850,1	1,857,3	1,842,2	1,771,8	1,591,5	1,734,7	1,804,1	2,114,3	2,142,4
Madras	682,6	691,0	717,0	761,0	794,3	821,5	433,3	404,6	424,1	439,4	504,6	513,9	249,3	286,4	292,9	321,6	289,7	307,6
Oudh and Rohilkund	479,4	578,9	517,6	571,5	658,8	701,7	324,2	303,2	307,8	367,0	362,3	356,1	155,2	275,7	209,8	204,5	296,5	345,6
Sind, Punjab and Delhi	1,048,6	1,122,3	1,130,0	1,054,2	...	...	676,4	675,9	699,7	587,1	...	...	372,2	446,4	430,3	467,1	...	...
South Indian	376,3	400,3	423,8	450,4	512,2	566,4	240,2	252,8	281,5	297,3	346,2	372,4	136,1	147,5	142,3	153,1	166,0	134,0

XXVIII.—Subsidized Companies (Repayment of Advances of Interest).

1886-87.	1887-88.		
Accounts.	Budget.	Revised.	Accounts.
1,6	58,7	27,3	24,8

142. When the Budget for 1887-88 was under preparation, the system of accounting for the Mysore State Railway was not definitely arranged, and hence, pending a final settlement, it was decided to enter the amount of interest on Capital Expenditure, which it was understood would be recoverable from the Mysore State under this head, and the sum of 58,7 entered above represented the interest charges for the two years 1886-87 and 1887-88. Under later orders from the Secretary of State, the receipts and working expenses as well as the interest charges are now recorded in the accounts under State Railways—gross earnings and working expenses, and only the *net* charge for interest (*i.e.*, interest on Capital Expended *minus* Net Receipts), which is recoverable from the Mysore Durbar, is credited to this head, by transfer debit to the Civil Department for realisation from the Durbar. The transactions for 1886-87 were finally adjusted in the accounts of 1886-87 in accordance with these orders, which have also been carried out in Revised Estimate and Actuals of 1887-88. Hence the difference between the latter and the Budget.

Section H.—RAILWAYS—EXPENSES.

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
15,666,4	EXPENDITURE	16,481,9	16,567,1	16,655,7

143. These figures comprise the expenditure under the following heads :—

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
	STATE RAILWAYS—			
5,219,9	Working Expenses	5,831,3	5,460,7	5,594,2
3,202,4	Interest on debt	3,318,4	3,371,2	3,341,9
2,308,6	Annuities	2,308,1	2,390,6	2,390,8
473,2	Interest on Capital Deposits . .	585,2	666,4	666,4
	GUARANTEED COMPANIES—			
600,8	Surplus Profits, &c.	573,0	721,0	714,0
3,721,9	Interest	3,732,3	3,856,8	3,853,0
	SUBSIDISED COMPANIES—			
45,2	Land, &c.	60,0	47,0	43,6
...	Advances of Interest	...	...	...
94,4	MISCELLANEOUS RAILWAY EXPENDITURE	73,6	53,4	51,8
15,666,4		16,481,9	16,567,1	16,655,7

144. The excess over the Actuals of 1886-87 is 989,3, and is spread over all heads, and more particularly *State Railways*, where it is due chiefly to heavy charges for the maintenance of the new frontier lines opened in 1887-88. The rise in Interest, Annuities, &c., has been caused for the most part by the lower rate of exchange which prevailed in 1887-88, as compared with the previous year, and in the case of Interest on Capital Deposits, by capital deposited with the Secretary of State by the Bengal-Nagpur Railway Company for the first time.

145. The differences between the Actuals and Budget and Revised Estimates of 1887-88 are comparatively small, and are chiefly owing to the fall in exchange.

38.—State Railways—Working Expenses.

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
5,219,9	Expenditure	5,831,3	5,460,7	5,594,2

146. Particulars of these charges are given in page 67, and the results as compared with the previous year and the estimates may be summarised as follows :—

	ACTUALS. More.	Less.
Actuals with Actuals of previous year	374,3	...
„ Budget Estimate	...	237,1
„ Revised Estimate	133,5	...

147. The excess over the Actuals of 1886-87 may be briefly attributed to increased open mileage, to growth of traffic on some lines necessitating larger expenditure, and to the charges connected with the new lines opened on the frontier.

148. The decrease as compared with the Budget is due generally to economies following the decline of traffic on some of the principal lines, to less expenditure on repairs and renewals, and to the special renewals contemplated on the North-Western Railway not having been carried out to the extent provided for.

149. The excess over the Revised Estimate occurred chiefly on the North-Western Railway, where the special renewals mentioned in the preceding paragraph made greater progress than was anticipated, and where the credits for material taken out of the line were not so large as expected. The expenditure on

Section H.—RAILWAYS—EXPENSES—*continued.*

repairs of bridges, flood damages, and on fuel for the Sind-Pishin Section was greater than the Revised allowed. The following paragraphs explain these differences in detail.

East Indian Railway.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
	WORKING EXPENSES—			
464,5	Maintenance	571,9	460,2	464,0
421,3	Locomotive	425,8	343,0	358,0
126,0	Carriage and Wagon	144,3	127,1	120,7
295,1	Traffic	305,8	299,8	296,6
232,4	General, Miscellaneous and Suspense	202,2	214,9	218,2
1,539,3	TOTAL WORKING EXPENSES	1,650,0	1,445,0	1,457,5
182,5	½ Surplus profits paid to the Company and Contribution to Provident Fund of one per cent. on Net Earnings	190,0	205,0	205,1
1,721,8	TOTAL EAST INDIAN RAILWAY	1,840,0	1,650,0	1,662,6

RESULTS.

	ACTUALS. More.	Less.
Actuals with Actuals of previous year	...	59,2
„ Budget Estimate	...	177,4
„ Revised Estimate	12,6	...

150. The short-expenditure in 1887-88, as compared with 1886-87, arose chiefly from less renewals of engines and vehicles in the former, and to the inclusion in the accounts of 1886-87 of the cost of a new steamer.

151. The difference between the Actuals and Budget Estimate is due to 9 engines and 18 tenders not having arrived from England during the year, as expected, and hence the debit to working expenses on account of them was delayed. Some part of the difference is also attributable to less repairs and renewals of vehicles, to steel rails not having been available for renewals of permanent-way, and to savings effected in consequence of a falling off in the traffic generally.

152. The excess over the Revised Estimate is not large, considering the magnitude of the transactions of the East Indian Railway. The Government Examiner of Accounts reports that no specific reason can be assigned for the variations leading up to this excess.

Eastern Bengal Railway.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
	WORKING EXPENSES—			
157,5	Maintenance	155,1	144,0	144,5
113,5	Locomotive	108,0	102,6	111,6
36,6	Carriage and Wagon	41,3	36,0	34,6
92,5	Traffic	96,4	91,9	97,7
107,7	General, Miscellaneous and Suspense	95,2	90,5	92,7
507,8	TOTAL EASTERN BENGAL RAILWAY	496,0	465,0	481,1

RESULTS.

	ACTUALS. More.	Less.
Actuals with Actuals of previous year	...	26,7
„ Budget Estimate	...	14,9
„ Revised Estimate	16,1	...

153. As stated in para. 122, the foregoing figures include the charges of the main line and also of its branches. The expenditure in 1887-88 was considerably less than that of the preceding year, when the expenses were exceptionally heavy, owing to the diversion of the line at Goalundo and the removal of the Station from Goalundo to Rajbari, and also to extensive repairs of locomotives and steamers. There were no abnormal charges of this nature in the accounts for 1887-88, besides which there was a large reduction of establishment, owing to the amalgamation of the Northern Bengal, Dacca, Kaunia-Dhurla, and the open portion of the Assam-Behar Section of the Assam-Behar State Railway with the Eastern Bengal Railway. The saving on the Budget is due to reduced establishment caused by the amalgamation just mentioned, and to less expenditure on repairs and renewals than was at first thought necessary. The excess over the Revised Estimate is small, and is the net result of various savings and excesses of which the following are the chief. Under *Locomotive* expenses, there was an excess of 9,0, due chiefly to the cost of two locomotives debited to Revenue. The expen-

Section H.—RAILWAYS—EXPENSES—*continued.*

diture in the *Traffic* department exceeded the provision in the estimate by 5,8 chiefly in handling charges owing to increased traffic which was not fully provided for. Against these excesses there was a saving of 1,4 under *Carriage and Wagon* expenses, owing to less expenditure on renewals of those vehicles.

Rajputana-Malwa Railway.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
	WORKING EXPENSES—			
193,6	Maintenance	197,0	202,0	199,7
372,2	Locomotive	380,0	316,0	322,4
77,1	Carriage and Wagon	67,0	69,0	69,8
159,8	Traffic	144,0	130,0	131,9
114,4	General, Miscellaneous and Suspense	113,0	133,0	132,8
917,1	TOTAL WORKING EXPENSES	901,0	850,0	856,6
62,8	Share of surplus profits paid to the Bombay, Baroda and Central India Railway Company	51,5	50,0	50,6
979,9	TOTAL RAJPUTANA-MALWA RAILWAY	952,5	900,0	907,2

RESULTS.	ACTUALS. More.	Less.
Actuals with Actuals of previous year	...	72,7
„ Budget Estimate	...	45,3
„ Revised Estimate	7,2	...

154. The figures entered above as accounts of 1886-87 do not agree with the corresponding amounts in the report of that year, but the discrepancy is explained above in paragraph 123. The saving, as compared with the Actuals of 1886-87, occurred chiefly in the Locomotive and Traffic Departments owing to the smaller goods traffic noticed in paragraph 123. The saving in the Locomotive Department occurred chiefly in coal and running expenses, and in the Traffic Department to reduction in the cost of handling goods, and to fewer trains run. The discrepancy was further widened by a special debit of 10,9 in the accounts of 1886-87 for stationery and forms. The decrease on the Budget Estimate is due generally to the same causes, while the excess over the Revised Estimate resulted from increased earnings during the closing months of the year, which was not anticipated.

North-Western Railway.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
	WORKING EXPENSES—			
343,4	Maintenance	580,0	443,0	514,0
464,6	Locomotive	570,0	560,0	584,4
153,6	Carriage and Wagon	160,0	140,0	138,6
208,1	Traffic	230,0	230,0	228,3
147,2	General, Miscellaneous and Suspense	160,0	177,0	168,2
1,316,9	TOTAL NORTH-WESTERN RAILWAY	1,700,0	1,550,0	1,633,5

RESULTS.	ACTUALS. More.	Less.
Actuals with Actuals of previous year	316,6	...
„ Budget Estimate	...	66,5
„ Revised Estimate	83,5	...

155. The large increase in expenditure, compared with the previous year, is due to heavy charges connected with the maintenance of the new frontier lines opened in 1887-88, as well as to a re-organization in the establishments employed on the line, and to the transfer to the North-Western Railway of the Port Stores Establishment at Kurrachee. The decrease on the Budget Estimate is due to the special renewals of permanent-way not having been executed to the extent contemplated owing to delay in supplying material from England. The excess over the Revised Estimate is attributed to certain important special renewals of permanent-way being in progress in the closing months of the year, and to credits for material taken out from the line not being as large as expected. Larger expenditure also was incurred on the carriage of Revenue stores in connection with the work of special renewals, repairs of bridges flood damages at Saharanpore and the consumption of fuel on the Pishin Section.

Section H.—RAILWAYS—EXPENSES—*continued.*

Other State Railways—Imperial.

RESULTS.

	Actuals. More.	Actuals. Less.
Actuals with Actuals of previous year	291,3	...
" Budget Estimate	53,4	...
" Revised Estimate	13,8	...

156. The large increase over the actuals of the previous year is to a great extent merely nominal, owing to the transfers mentioned in para. 125. Eliminating these transfers, the increase would only amount to 177,7, which occurred principally on the following Railways :—

Wardha Coal	+ 8,4
Katni-Umaria	+ 7,0
Bengal Central	+ 24,2
Indian Midland	+ 12,0
Southern Mahratta	+ 92,8
Bellary-Kistna	+ 8,5
Cuddapah-Nellore	+ 9,2
Mysore	+ 17,4
	179,5
Umaria Colliery	− 5,6
Net Increase	173,9

157. The increase on the Wardha Coal Railway is due to extra cost of cutting coal to meet the increased demand, and to heavy renewals of sleepers and repairs to goods vehicles and machinery. In the case of the Katni-Umaria Railway the increase is due to only five months' transactions appearing in the accounts for 1886-87, the line having been opened for traffic on the 2nd November 1886. The increase on the Bengal Central Railway is due to the accounts for 1886-87 having included the transactions of 9 months only, while the accounts for 1887-88 include the transactions of 15 months, as explained in para. 127. The increase on the Indian Midland and Southern Mahratta Railways is due to additional lengths of line having been opened for traffic as explained under Earnings. The Bellary-Kistna and Cuddapah-Nellore Railways were opened during 1887-88. The increase in the case of the Mysore Railway is due to only 9 months' transactions appearing in the accounts for 1886-87. The decrease on the Umaria Colliery is chiefly due to a write-back to Capital, ordered by the Government of India, of R83,100 being the net loss on the working of the undertaking to the end of 1886-87.

158. The actual working expenses during 1887-88 exceeded the Budget Estimate by 53,4. The principal differences occurred on the following Railways :—

Wardha Coal	+ 10,5
Bengal Central	+ 5,6
Southern Mahratta	+ 38,7
Mysore	+ 37,4
Umaria Colliery	− 18,9
Bellary-Kistna	− 7,5
Cuddapah-Nellore	− 5,8

159. The increase on the Wardha Coal Railway is due to the cost of cutting and raising a larger quantity of coal than it was anticipated would be necessary, to extensive repairs to machinery, to charges incurred in connection with repeated outbreaks of fire in the mines, and to increased outlay on pumping and ventilating arrangements. The increase in the case of the Bengal Central Railway is due to increased earnings, as the line is worked by the Eastern Bengal State Railway for a certain percentage of gross earnings. The increase on the Southern Mahratta Railway is due to increased open mileage. The transactions of the Mysore Railway were not included under State Railways in the Budget Estimate. It was subsequently decided that they should be recorded under this head, and the Actuals have now been so shown. The decrease on the Umaria Colliery is due to the out-put of coal having been less than anticipated and to the write-back to Capital of R83,100, being the net loss on the working of the undertaking to the end of 1886-87. The decrease in the case of the Bellary-Kistna and Cuddapah-Nellore Railways is due to the lines not having been opened as early as was expected when the Budget Estimate was under preparation.

160. As compared with the Revised Estimate, the Actuals show an increase of 13,8 chiefly on the following Railways :—

Bengal-Nagpur	4,3
Wardha Coal	3,0
Bengal Central	3,1
Southern Mahratta	2,4

Section H.—RAILWAYS—EXPENSES—*continued.*

161. The increase on the Bengal-Nagpur Railway is due to a larger consumption of coal owing to improved traffic, to heavier repairs to stock, to increased maintenance charges, and to the employment of additional train staff. The increase in the case of the Wardha Coal Railway is due to extensive renewals of sleepers and to larger outlay than was expected in connection with outbreaks of fire in the mines. The increase on the Bengal Central Railway is due to an increase in the maintenance charges, owing to a re-allocation of the expenditure on flood damage repairs. The increase on the Southern Mahratta Railway is due to increased traffic.

Other State Raliways—Provincial, excluding Eastern Bengal State Railway.

RESULTS.

	Actuals. More.	Actuals. Less.
Actuals with Actuals of previous year	...	164,2
„ Budget Estimate	5,2	...
„ Revised Estimate	7	...

162. As explained in paragraph 130, the large decrease, compared with the Actuals of the previous year, is merely nominal, owing to the transfer of the Nagpur-Chhattisgarh, Patna-Gya, and Dildarnagar-Ghazipur State Railways to *Imperial* during 1887-88. There were also no transactions against the Rajputana-Malwa and Cawnpore-Achnera State Railways in 1887-88, owing to the transfer of the latter line to Imperial. Eliminating the transactions of these lines for 1886-87 for purposes of comparison, the working expenses during 1887-88 exceeded those of 1886-87 by 27,2, of which 2,6, 7,6 and 13,8 relate respectively to the Burma, Tirhoot and Lucknow-Sitapur-Seramau lines. The increase on the Burma Railway is due to the growth of traffic and to greater train mileage, and in the Tirhoot Railway to increased traffic, to large payments to the Bengal and North-Western Railway Company for hire of rolling stock, and to charges for rent of the Sonepore Junction Station. The increase on the Lucknow-Sitapur-Seramau Railway is due to increased mileage, an additional length of 50½ miles having been opened during 1887-88. As regards the Budget the improvement in the actuals has been caused by development of traffic.

38.—State Railways.

Interest on Debt.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
	INTEREST ON CAPITAL FOUND BY GOVERNMENT—			
223,5	East Indian Railway	2,560,3	2,586,8	228,4
84,4	Eastern Bengal Railway			96,7
2,115,1	Other State Railways			2,232,4
2,423,0	TOTAL	2,560,3	2,586,8	2,557,5
	INTEREST ON OTHER CAPITAL—			
	East Indian Railway Commutation Stock—			
4	Rupee	4	4	4
196,7	Sterling	194,8	195,3	195,3
64,6	East Indian Railway Debenture Stock	64,6	64,6	64,6
87,1	3½ and 3 per cent. East Indian Railway Annuity Redemption Stock	87,4	86,6	86,5
43,4	Eastern Bengal Railway Debenture and Debenture Stock	35,1	35,0	35,0
174,3	3½ per cent. Sind-Punjab and Delhi Railway Redemption Stock	170,6	170,6	17[illegible],6
2,989,5	TOTAL INTEREST ON CAPITAL	3,113,2	3,139,3	3,109,9
212,9	EXCHANGE	205,2	231,9	232,0
3,202,4	TOTAL INTEREST ON DEBT	3,318,4	3,371,2	3,341,9

RESULTS.

	Actuals. More.	Actuals. Less.
INTEREST ON CAPITAL—		
Actuals with Actuals of previous year	120,4	...
„ Budget Estimate	...	3,3
„ Revised Estimate	..	29,4
EXCHANGE—		
Actuals with Actuals of previous year	19,1	...
„ Budget Estimate	26,8	...
„ Revised Estimate	1	...

Section H.—RAILWAYS—EXPENSES—*continued.*

Interest on Capital.

163. As explained in former reports, the interest charge for State Railways depends upon the progress of construction during the year, and hence the payments in 1887-88 were greater than in the previous year owing to the larger sum expended upon construction. Considering the nature of the charge, the estimates have been fairly well-maintained. The following statement shews in usual form how the interest charged in the accounts of 1887-88 has been computed. It will be noticed that the amount entered in this statement under the head "Other State Railways" as capital expenditure at the end of 1886-87 is 53,968,0, whereas the corresponding figure in the report for 1886-87 is 55,334,8. The difference of 1,366,8 consists of 1,390,4 on account of the capital expenditure on the Nagpur-Chattisghar, Bilaspur-Etawa and Nagpore-Bengal Railways, removed from this statement because those lines have been made over to the Bengal-Nagpore Railway Company, less 23,6, being the survey charges of the Chaman and Bezwada extensions now brought into the capital account.

CAPITAL EXPENDITURE ON WHICH INTEREST IS CHARGEABLE.	E. I. Ry.	E. B. Ry.	Other State Railways.	TOTAL.
Capital Expenditure at end of 1886-87	2,095,0	1,689,2	53,968,0	57,752,2
Capital Expenditure during 1887-88	58,3	233,2	3,431,5	3,723,0
Capital Account at end of 1887-88	2,153,3	1,922,4	57,399,5	61,475,2
Debenture and Debenture Stocks discharged	2,950,0	612,4	...	3,562,4
INTEREST.				
Interest on Capital Account at beginning of the year	94,3	67,6	2,158,7	2,320,6
Interest on Debentures, &c., discharged	132,8	24,5	...	157,3
Half interest on Capital spent during the year	1,3	4,6	68,7	74,6
TOTAL	228,4	96,7	2,227,4	2,552,5
Add—½ per cent. on the Holkar Loan of a crore, which bears 4½ per cent. interest	...	...	5,0	5,0
TOTAL INTEREST CHARGED	228,4	96,7	2,232,4	2,557,5

Exchange.

164. The increase, compared with the Actuals of the previous year and the Budget Estimate, is due to the fall in exchange noticed in paragraph 145.

Annuities in Purchase of Guaranteed Railways (including Sinking Fund).

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
	ENGLAND—			
	E. I. RAILWAY—			
262,0	4 per cent. on deferred annuity	262,0	262,0	262,0
849,4	Annuity of 1,179,0 unredeemed portion	899,3	899,7	849,2
46,9	Investment made in respect of the unredeemed portion			49,1
1,3	Contribution to management			1,4
	E. B. RAILWAY—			
117,0	Annuity not deferred	120,5	120,6	116,8
3,4	Sinking Fund			3,6
1	Contribution to management			1
	SIND, PUNJAB AND DELHI RAILWAY—			
371,4	Annuities	401,2	401,2	371,4
3	Contribution to management			3
25,9	Sinking Fund			29,5
1,677,7	TOTAL ENGLAND	1,683,0	1,683,5	1,683,4
630,9	EXCHANGE	625,1	707,1	707,4
2,308,6	GRAND TOTAL	2,308,1	2,390,6	2,390,8

Section H.—RAILWAYS—EXPENSES—*continued.*

RESULTS.

	Actuals. More.	Actuals. Less.
ANNUITIES AND SINKING FUND—		
Actuals with Actuals of previous year	5,7	...
" Budget Estimate	4	...
" Revised Estimate	...	1
EXCHANGE—		
Actuals with Actuals of previous year	76,4	...
" Budget Estimate	82,3	...
" Revised Estimate	3	...

Annuities and Sinking Fund.

165. The differences are trifling, and need no special remark.

Exchange.

166. The differences under this head are due mainly to a fall in the rate of exchange.

38.—State Railways—Interest on Capital deposited by Companies.

1886-87. Accounts.		1887-88. Budget.	1887-88. Revised.	1887-88. Accounts.
	INTEREST ON SUBSCRIBED CAPITAL—			
	INDIA—			
3	Southern Mahratta Railway	4	4	4
	ENGLAND—			
201,9	Southern Mahratta Railway	227,2	235,6	235,6
110,3	Indian Midland Railway	116,5	118,3	118,2
31,5	Bengal Central Railway	27,5	32,5	32,5
...	Bengal Nagpur Railway	55,2	82,6	82,6
344,0		426,8	469,4	469,3
129,2	EXCHANGE	158,4	197,0	197,1
473,2	TOTAL	585,2	666,4	666,4

RESULTS.

	Actuals. More.	Actuals. Less.
INTEREST—		
Actuals with Actuals of previous year	125,3	...
" Budget Estimate	42,5	...
" Revised Estimate	...	1
EXCHANGE—		
Actuals with Actuals of previous year	67,9	...
" Budget Estimate	38,7	...
" Revised Estimate	1	...

Interest.

167. The increase over the Actuals of the previous year is due principally to the formation of the Bengal-Nagpur Railway Company which did not exist in 1886-87, and to more capital deposited with the Secretary of State for existing lines. The increase over the Budget Estimate is also due to the latter cause.

Exchange.

168. The increased charges for exchange, compared with the Actuals of the previous year and with the Budget Estimate, are due to larger payments of interest on increased deposits of capital, as well as to a further fall in the rate of exchange.

39.—Guaranteed Companies—Surplus Profits, Land and Supervision.

1886-87. Accounts.		1887-88. Budget.	1887-88. Revised.	1887-88. Accounts.
	MOIETY OF SURPLUS PROFITS—			
177,5	Bombay, Baroda and Central India	168,0	170,0	170,0
344,5	Great Indian Peninsula	340,0	493,0	492,6
12,6	Sind-Punjab and Delhi	...	...	...
534,6	TOTAL	508,0	663,0	662,6

Section H.—RAILWAYS—EXPENSES—*continued.*

39.—Guaranteed Companies—Surplus Profits, Land and Supervision—*continued.*

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
	LAND AND SUPERVISION—			
14,8	India	16,2	15,4	15,9
...	Central Provinces	1	7,1	2,0
12,5	Bengal	13,5	12,5	12,6
15,4	North-Western Provinces and Oudh	20,6	8,8	13,6
1	Punjab	...	...	...
22,5	Madras	19,8	23,2	22,4
19,9	Bombay	25,5	27,0	21,4
...	Reserve	5,6	4	...
95,2		101,3	94,4	87,9
	Deduct—Amount recoverable from Companies on account of Government supervision	*36,3*	*36,4*	*36,5*
29,0				
66,2	TOTAL, LAND AND SUPERVISION	65,0	58,0	51,4
600,8	GRAND TOTAL	573,0	721,0	714,0

RESULTS.

	Actuals. More.	Less.
SURPLUS PROFITS—		
Actuals with Actuals of previous year	128,0	...
„ Budget Estimate	154,6	...
„ Revised Estimate	...	4
LAND AND SUPERVISION—		
Actuals with Actuals of previous year	...	14,8
„ Budget Estimate	...	13,6
„ Revised Estimate	...	6,6

Surplus Profits.

169. The large increase over the Actuals of the preceding year and the Budget Estimate of 1887-88 occurred on the Great Indian Peninsula Railway, owing to increased earnings.

Land and Supervision.

170. The recoveries from Companies were larger in 1887-88 than in the previous year when they amounted to 29,0 only, which accounts chiefly for the decrease in the total expenditure. The saving on the Budget provision is due chiefly to delay in settling claims for compensation for land in Bombay and Oudh. The saving on the Revised Estimate is attributed to the same cause.

39.—Guaranteed Companies—Interest.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
	INTEREST—			
10,7	India	29,4	29,9	25,6
2,697,0	England	2,700,0	2,695,0	2,694,9
2,707,7		2,729,4	2,724,9	2,720,5
1,014,2	EXCHANGE	1,002,9	1,131,9	1,132,4
3,721,9	TOTAL	3,732,3	3,856,8	3,852,9

RESULTS.

	Actuals. More.	Less.
INTEREST—		
Actuals with Actuals of previous year	12,8	...
„ Budget Estimate	...	8,9
„ Revised Estimate	...	4,4
EXCHANGE—		
Actuals with Actuals of previous year	118,2	...
„ Budget Estimate	129,5	...
„ Revised Estimate	5	...

Section H.—RAILWAYS—EXPENSES—*continued.*

Interest.

171. The increase under this head, as compared with the Actuals of the preceding year, is due principally to larger payments by the Oudh and Rohilkhund and Great Indian Peninsula Railways on account of interest on overdrawn Capital.

172. The decrease between the Actuals and Budget and Revised Estimates of 1887-88 is due to smaller payments in England in consequence of Capital not having been raised to the extent anticipated, besides which the provision for interest on overdrawn Capital in India in the Revised Estimate was overestimated in the case of the South Indian Railway.

Exchange.

173. The excess in all cases is the result of a fall in the rate.

40.—Subsidised Companies—Land, &c.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
	IMPERIAL—			
...	Bengal Central Railway—(Land)	...	...	—3
30,6	Bengal and North-Western Railway—(Land)	39,5	32,5	29, 3
...	Reserve	1,0	...	...
30,6	TOTAL IMPERIAL	40,5	32,5	29,0
	PROVINCIAL—			
1	Tarkessur Railway—(Land)	...	...	...
4,0	Rohilkhund-Kumaon Railway—(Subsidy)	4,0	4,0	4,0
10,5	Dibru-Sadiya Railway—(Subsidy)	10,5	10,5	10,6
...	Nilgiri Railway—(Land)	5,0	...	...
14,6	TOTAL PROVINCIAL	19,5	14,5	14,6
45,2	GRAND TOTAL	60,0	47,0	43,6

RESULTS.

	ACTUALS. More.	Less.
Actuals with Actuals of previous year	...	1,6
" Budget Estimate	...	16,4
" Revised Estimate	...	3,4

174. The difference between the Actuals of 1886-87 and 1887-88 is very small, and is due to slightly smaller payments for land on the Bengal North-Western Railway during 1887-88, and to a credit of 3 realised by the sale of C Class land and a house at Dum-Dum in connection with the Bengal Central Railway.

175. The saving on the Budget Estimate is due to the above credit, which was not foreseen when the estimate was under preparation, to shorter payments on the Bengal North-Western Railway, and to the provision for land in connection with the proposed Nilgiri Railway not having been utilised.

176. The saving on the Revised Estimate is due to smaller payments for land on the Bengal and North-Western Railway. It may be mentioned that the estimates for land are prepared by the Revenue authorities, and are beyond the control of the Public Works Department.

40.—Subsidised Companies—Advances of Interest.

177. There were no transactions under this head.

41.—Miscellaneous Railway Expenditure.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
	IMPERIAL.			
	INDIA—			
2,9	Surplus Establishment and Miscellaneous Charges	5,0	9,5	10,4
14,8	Director-General's Establishment	16,3	15,4	15,9
6,3	Port Store-keepers' "	7,3	5,2	5,0
4	Conversion or doubling of the Rajputana-Malwa Railway	1,0	1,3	1,2
1,8	Ajmere-Bhawalpur Survey	5	5	6
...	Reserve	24,6	1	...
26,2	TOTAL INDIA	54·7	32,0	33,1

Section H.—RAILWAYS—EXPENSES—*continued.*

41.—Miscellaneous Railway Expenditure—*continued.*

1886-87. Accounts.	IMPERIAL.	Budget.	1887-88. Revised.	Accounts.
	CENTRAL PROVINCES—			
...	Raj-Nandgaon-Warangal Survey	...	4	3
...	Nagpur-Chhattisgarh Extension Survey	...	—4,9	—4,8
	TOTAL CENTRAL PROVINCES	...	—4,5	—4,5
	BURMA—			
—1	Tounghoo-Mandalay Survey	...	...	...
	ASSAM—			
11,6	Bengal-Assam Railway Survey	1,0	3	3
	BENGAL—			
...	Chittagong-Comilla Survey	...	1,2	1,2
7,5	Benares-Puri Railway Survey	...	...	...
1	Rungpur-Dhubri Survey	...	9	1,1
...	Budge-Budge Railway Survey	...	1	...
7,6	TOTAL BENGAL	...	2,2	2,3
	PUNJAB—			
...	Bannu Railway Survey	...	6,0	7,1
3,7	Umballa-Kalka-Simla Survey	...	1	...
...	Peshawur Jumrood Survey	...	4	4
2,5	Mianwali-Khusalgarh Survey	2,5	1,3	1,3
12,2	Bolan State Railway, Survey of Permanent Line	2,0	7	—3,0
13,1	Survey for Extension beyond the Khwaja-Amran Mountains	6,8	...	...
1,5	Khattan-Babar-Kach Railway Survey	...	6	8
...	Kach-Quetta Survey	...	1,7	1,6
33,0	TOTAL PUNJAB	11,3	10,8	8,2
	BOMBAY—			
3,0	Godra-Rutlam Survey	3,0	3,2	3,2
81,3	TOTAL IMPERIAL	70,0	44,0	42,6
	PROVINCIAL.			
	BENGAL—			
5,5	Share of P. W. Secretariat Establishment	...	7,0	6,8
	NORTH-WESTERN PROVINCES AND OUDH—			
1,4	Pilibhit-Seramau Survey	...	...	...
6	Hurdwar-Dehra-Rajpur Survey	...	1	1
2,0	TOTAL N.-W. P. AND OUDH	...	1	1
	PUNJAB—			
...	Bhatinda-Minchanabad Survey	...	1,1	5
	MADRAS—			
2,7	Madura-Pamban Survey	...	...	...
1,2	Porto-Novo-Salem Survey	...	...	...
3,9	TOTAL MADRAS	...	...	...

Section H.—RAILWAYS—EXPENSES—*concluded.*

41.—Miscellaneous Railway Expenditure—*concluded.*

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
	PROVINCIAL.			
	BOMBAY—			
1,7	Provincial Surveys	3,6	1,2	1,8
13,1	TOTAL PROVINCIAL	3,6	9,4	9,2
94,4	TOTAL IMPERIAL AND PROVINCIAL	73,6	53,4	51,8

RESULTS.	ACTUALS. More.	ACTUALS. Less.
IMPERIAL—		
Actuals with Actuals of previous year	...	38,7
„ Budget Estimate	...	27,4
„ Revised Estimate	...	1,4
PROVINCIAL—		
Actuals with Actuals of previous year	...	3,9
„ Budget Estimate	5,6	...
„ Revised Estimate	...	2

178. The first difference calling for notice is the rise in *Surplus Establishment and Miscellaneous Charges*, and it is due to this head being now debited with the leave allowances of Government officers lent to Railway Companies. The *reserve* of 24,6 was in excess of the demands which arose during the year and was saved accordingly. The minus figure against the *Nagpur-Chhattisgarh Extension Survey* arises out of the refund received from the Bengal-Nagpur Railway Company on that account. The *Bannu Railway Survey* was ordered after the Budget was passed, and the expenses of the *Survey for Extension beyond the Khwaja-Amran Mountains* are now classified under the head 48—State Railways—Construction. The Budget provision for the *Share of the Public Works Secretariat Establishment* was made under 45—Civil Works, but the Government of Bengal has asked that the charges may be entered under 41—Miscellaneous Railway Expenditure.

Section J.—IRRIGATION.

1886-87 Accounts.		Budget.	1887-88. Revised.	Accounts.
1,656,7	REVENUE	1,688,0	1,706,8	1,714,3

179. These collections exceeded those of 1886-87 by 57,6 and the Budget by 26,3. The increase is in both cases chiefly in the Punjab, and is due to the development and extension of irrigation on almost all the canals in that province.

XXIX and 42.—Major Works.

Direct Receipts and Working Expenses.

Accounts, 1886-87.			Irrigation Works and Canals.	Budget, 1887-88.			Revised, 1887-88.			Accounts, 1887-88.		
Gross Revenue.	Working Expenses.	Net Revenue.		Gross Revenue.	Working Expenses.	Net Revenue.	Gross Revenue.	Working Expenses.	Net Revenue.	Gross Revenue.	Working Expenses.	Net Revenue.
			IMPERIAL.									
			N.-W. Provinces and Oudh—									
2,1	7,0	—4,9	Betwa Canal	6,4	11,3	—4,9	2,9	9,9	—7,0	3,1	8,3	—5,2
...	...	...	Lower Ganges Canal . . .	...	...	...	...	...	...	1	17,2	—17,1
2,1	7,0	—4,9		6,4	11,3	—4,9	2,9	9,9	—7,0	3,2	25,5	—22,3
			Punjab—									
83,9	48,9	35,0	Western Jumna Canal . . .	115,5	50,0	65,5	135,2	54,1	81,1	135,4	55,5	79,9
129,1	55,8	73,3	Bari Doab Canal	118,0	47,0	71,0	123,5	52,2	71,3	126,2	49,7	76,5
...	...	...	Chenab Canal	6	2,8	—2,2	1	6,3	—6,2	...	5,7	—5,7
35,5	23,1	12,4	Sirhind Canal	61,5	32,0	29,5	68,7	33,1	35,6	69,9	34,5	35,4
2,7	5,2	—2,5	Swat River Canal	6,7	4,0	2,7	10,2	8,5	1,7	10,3	8,4	1,9
1,4	2,6	—1,2	Other Projects	7,0	6,2	8	12,6	6,0	6,6	14,3	7,4	6,9
252,6	135,6	117,0		309,3	142,0	167,3	350,3	160,2	190,1	356,1	161,2	194,9
			Madras—									
10,6	48,6	—38,0	Godavari Delta Project . .	10,2	45,0	—34,8	10,2	50,9	—40,7	12,4	51,7	—39,3
3,8	32,5	—28,7	Kistna Delta Project . . .	3,5	30,0	—26,5	3,5	31,1	—27,6	4,4	32,7	—28,3
7,7	23,8	—16,1	Other Projects	10,1	25,0	—14,9	10,3	24,2	—13,9	7,5	22,2	—14,7
22,1	104,9	—82,8		23,8	100,0	—76,2	24,0	106,2	—82,2	24,3	106,6	—82,3
			Bombay—									
3,7	4,1	—4	Desert Canal	3,9	2,9	1,0	4,3	4,0	3	3,7	4,0	—3
4,5	5,3	—8	Begari Canal	3,4	6,4	—3,0	3,4	5,9	—2,5	2,5	6,1	—3,6
1,8	6,4	—4,6	Eastern Nara Works . . .	2,4	6,5	—4,1	2,4	5,7	—3,3	1,6	5,5	—3,9
18,3	6,8	11,5	Mutha Canal	15,3	6,6	8,7	16,2	5,9	10,3	19,0	6,0	13,0
8,3	9,8	—1,5	Other Projects	10,4	16,0	—5,6	9,2	12,9	—3,7	8,1	11,1	—3,0
36,6	32,4	4,2		35,4	38,4	—3,0	35,5	34,4	1,1	34,9	32,7	2,2
313,4	279,9	33,5	TOTAL IMPERIAL .	374,9	291,7	83,2	412,7	310,7	102,0	418,5	326,0	92,5

Section J.—IRRIGATION—RECEIPTS—*continued.*

Accounts, 1886-87.			Irrigation Works and Canals.	Budget, 1887-88.			Revised, 1887-88.			Accounts, 1887-88.		
Gross Revenue.	Working Expenses.	Net Revenue.		Gross Revenue.	Working Expenses.	Net Revenue.	Gross Revenue.	Working Expenses.	Net Revenue.	Gross Revenue.	Working Expenses.	Net Revenue.
			Provincial.									
			Bengal—									
18,0	50,2	—32,2	Orissa Canals	21,6	48,0	—26,4	21,6	55,2	—33,6	22,3	48,1	—25,8
23,4	22,6	8	Midnapore Canal . . .	24,0	25,0	—1,0	24,0	25,3	—1,3	23,4	24,0	—6
5,4	2,3	3,1	Tidal Canal	4,9	5,0	—1	4,9	5,0	—1	4,2	6,5	—2,3
91,8	58,2	33,6	Sone Canal	85,3	67,0	18,3	85,3	67,0	18,3	60,4	71,8	—11,4
138,6	133,3	5,3		135,8	145,0	—9,2	135,8	152,5	—16,7	110,3	150,4	—40,1
			N.-W. Provinces and Oudh—									
220,9	85,5	135,4	Ganges Canal	202,8	90,3	112,5	199,7	87,9	111,8	197,1	88,3	108,8
105,7	79,2	26,5	Lower Ganges Canal . . .	118,0	73,3	44,7	107,1	86,0	21,1	106,6	69,2	37,4
61,3	28,3	33,0	Agra Canal	54,5	26,1	28,4	50,3	26,1	24,2	48,2	24,5	23,7
69,9	20,6	49,3	Eastern Jumna Canal . . .	73,2	19,5	53,7	68,9	19,5	49,4	70,3	19,2	51,1
457,8	213,6	244,2		448,5	209,2	239,3	426,0	219,5	206,5	422,2	201,2	221,0
596,4	346,9	249,5	Total Provincial .	584,3	354,2	230,1	561,8	372,0	189,8	532,5	351,6	180,9
909,8	626,8	283,0	Grand Total .	959,2	645,9	313,3	974,5	682,7	291,8	951,0	677,6	273,4

RESULTS.

	Revenue. Actuals. More.	Revenue. Actuals. Less.	Working Expenses. Actuals. More.	Working Expenses. Actuals. Less.	Net Revenue. Actuals. More.	Net Revenue. Actuals. Less.
Imperial.						
Actuals with Actuals of previous year	105,1	...	46,1	...	59,0	...
„ Budget Estimate	43,6	...	34,3	...	9,3	...
„ Revised Estimate	5,8	...	15,3	...	...	9,5
Provincial.						
Actuals with Actuals of previous year	...	63,9	4,7	...	...	68,6
„ Budget Estimate	...	51,8	...	2,6	...	49,2
„ Revised Estimate	...	29,3	...	20,4	...	8,9

Imperial Works.

Gross Revenue.

180. The gross revenue in 1887-88 exceeded that in 1886-87 by 105,1. The excess, it will be observed from the details, occurred chiefly in the Punjab, and was caused by extension and development of almost all the works in that province. In the North-Western Provinces there was a slight increase due to development of irrigation on the Betwa Canal, and in Madras there was also a rise in consequence of improvements made to the Sangam Anicut.

181. The Budget Estimate anticipated to a great extent the increase in revenue in the Punjab, but in preparing the Revised Estimate it was discovered that owing to the rapid advance of irrigation from the Western Jumna Canal it did not go far enough. The Revised Estimate was therefore prepared for a considerably larger income which has been exceeded in the actuals owing to a larger irrigation of *kharif* and

Section J.—IRRIGATION—RECEIPTS—*continued.*

rabi crops on the Sidhnai Canal, the recovery of arrears on the Sirhind Canal and the sale of water and plantation on the Bari Doab Canal.

Working Expenses.

182. With the increase in gross revenue there was also an augmentation of the working expenses, though not nearly to the same extent as in the case of revenue. One of the chief causes of this increase was the transfer to this head from 49—Irrigation, Section N, Expenditure not charged to revenue, of the old expenditure on the Kali Nadi aqueduct on the Lower Ganges Canal. This transfer has become necessary because the cost of the new aqueduct is being treated as capital outlay and is debited to Expenditure not charged to revenue. In the Punjab the increase is caused by maintenance and repairs of the newly opened Chenab Canal, by repairs to damages caused by floods, and by the progress of operations on the Swat river, the Sirhind, and the Western Jumna Canals. The same causes have led to the excess over the Budget and Revised Estimates.

Provincial Works.

Gross Revenue.

183. The falling-off in the revenue of 1887-88 as compared with 1886-87 is due chiefly to the agitation against the irrigation system of the Sone canals. During the sitting of the Commission that was appointed to enquire into their complaints, the rate-payers withheld payment of the sums due from them in the hope of obtaining remissions. In the North-Western Provinces also, there was a decrease in the revenue owing to the abundant rainfall having lessened the demand for artificial irrigation.

184. These causes also operated in diminishing recovery of the amounts entered in the Budget and Revised Estimates.

Working Expenses.

185. Compared with 1886-87, the rise in working expenses during 1887-88 is entirely due to a change of system by which the Irrigation Branch in Bengal has now its own establishment. The Budget provision had to be increased in the Revised, owing to additional charges for repairing the Mahanady weir breached by floods in 1886, and the damages to the Midnapore Canal caused by the cyclone of 1887 as well as to correct a short estimate on account of Establishment in the North-West Provinces and Oudh. The effect of these increases was nullified by the write-back to Imperial of expenditure on the Kali Nadi aqueduct mentioned above in para. 182. This expenditure is first transferred from capital outlay on Irrigation Works to working expenses; but as provincial funds are not able to bear the charge, the Imperial Government removes the burthen by allowing the amount to be charged against itself.

186. The Actuals fell short of the Revised Estimate by 20,4. The falling-off occurs chiefly in the North-West Provinces, and is due to the transfer to Imperial funds mentioned in the preceding paragraph.

XXIX.—Major Works—Indirect Receipts.

Portion of Land Revenue due to Irrigation.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
87,2	N.-W. Provinces and Oudh	87,2	87,2	87,2
68,2	Punjab	40,1	43,2	45,7
390,2	Madras	377,9	386,8	409,6
51,9	Bombay	71,3	61,2	60,1
597,5	TOTAL	576,5	578,4	602,6

187. The Actuals of 1887-88 exceeded those of the previous year by 5,1. The increase is attributed chiefly to a large collection of water-rates on the Godavari and Kistna Delta systems in Madras, owing to a favourable season and sufficient supply of water in the canals, and partly to an extension of irrigation on some of the canals in Sindh. The decrease in the Punjab is only apparent, and comes from an item of 20,0 on account of arrears of previous years on the Bari Doab canal, having been included in the figures of 1886-87.

188. The Budget and Revised Estimates of 1887-88 were prepared on the basis of the actuals of the previous year exclusive of adjustments. The Actuals, however, show an improvement of 24,2 over the Revised Estimate owing to an increase of revenue in Madras, as explained in the preceding paragraph.

Section J.—IRRIGATION—RECEIPTS—*concluded.*

XXX.—Minor Works and Navigation.

1886-87. Accounts. A	B		1887-88. Budget. A	B	Revised. A	B	Accounts A	B
1,5	...	India	1,1	...	1,2	...	1,5	...
...	...	Upper Burma	...	...	1	...	...	...
..	2,9	Lower Burma	...	3,4	...	3,4	...	2,7
5	85,2	Bengal	...	94,8	...	92,8	...	96,5
...	16,1	N.-W. Provinces and Oudh	...	13,9	...	13,7	...	14,5
13,2	4,8	Punjab	12,7	4,3	14,5	4,8	15,9	4,9
2,3	7,5	Madras	...	8,2	...	9,0	...	10,0
15,4	...	Bombay	13,9	...	14,4	...	14,7	...
32,9	116,5	TOTAL	27,7	124,6	30,2	123,7	32,1	128,6
149,4			152,3		153,9		160,7	

A. Imperial. B. Provincial and Local.

RESULTS.

	Actuals. More.	Less.
Imperial.		
Actuals with Actuals of previous year	...	8
„ Budget Estimate	4,4	...
„ Revised Estimate	1,9	...
Provincial and Local.		
Actuals with Actuals of previous year	12,1	...
„ Budget Estimate	4,0	...
„ Revised Estimate	4,9	...

189. The Actuals of 1887-88 were better by 11,3 than those of 1886-87, and this improvement is the net result of numerous small increases and decreases.

190. The Budget and Revised Estimates were framed for normal earnings, but the Actuals were slightly in excess of the Estimates. This increase is the aggregate of small increases in all the provinces excepting Lower Burma, where there was a falling-off of 7, owing to a considerable area of land on the Pegu and Sittang canal having been allowed to remain fallow on account of the disturbed state of the country.

Section J.—IRRIGATION—EXPENDITURE.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
2,310,7	EXPENDITURE.	2,441,3	2,484,4	2,461,6

191. The expenditure of 1887-88, though close to the Budget and Revised Estimates, exceeded that of the previous year by 150,9, the excess being due (1) to larger working expenses consequent on a greater length of canals having been opened for irrigation, (2) to increased charge for interest owing to the additional capital outlay, and (3) to higher rate of expenditure from Provincial funds in Bengal. These differences have been further enlarged by the transfer to this group under *43—Minor Works and Navigation* of the outlay on the Khusdil Khan reservoir which has hitherto been charged under *Capital Expenditure not charged against Revenue.*

42.—Major Works—Working Expenses.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
626,8		645,9	682,7	677,6

192. The particulars of these charges are given in page 84, and the explanation of the more important differences in paragraphs 182 and 185.

42.—Major Works—Interest on Debt.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
	Imperial.			
506,6	India	513,7	514,5	513,6
	Provincial.			
227,3	Bengal	232,6	231,7	231,3
258,7	N.-W. Provinces and Oudh	278,6	273,0	272,6
992,6	TOTAL	1,024,9	1,019,2	1,017,5

RESULTS.

	ACTUALS. More.	Loss.
Actuals with Actuals of previous year	24,9	...
" Budget Estimate	...	7,4
" Revised Estimate	...	1,7

193. The variations under this head are due to fluctuations in the amount of capital expenditure on the works. This capital expenditure is charged under *35—Construction of Protective Irrigation Works* and *Capital Expenditure not charged against Revenue*, and is explained in paras. 114 and 235. The following statement shows how the interest charged in the accounts of 1887-88 has been calculated :—

CAPITAL EXPENDITURE.	
Capital Expenditure at end of 1886-87	25,128,9
" " during 1887-88	619,3
	25,748,2
INTEREST.	
Interest on Capital Account at beginning of the year	1,005,1
Half interest on Capital spent during the year	12,4
	1,017,5

43.—Minor Works and Navigation.

1886-87. Accounts. A	B		Budget. A	B	1887-88. Revised. A	B	Accounts. A	B
11,2	...	India	24,3	...	25,4	...	56,8	...
13,8	...	Upper Burma	24,0	...	20,0	...	12,6	...
...	23,4	Lower Burma	...	33,6	...	33,1	...	36,3
54,4	69,1	Bengal	...	170,1	...	170,2	...	152,0
6	21,1	N.-W. Provinces and Oudh	6	26,1	6	22,7	3	18,4
61,4	2,2	Punjab	65,1	3,9	66,7	4,9	61,6	4,2
228,4	42,3	Madras	...	265,1	—8,2	271,0	—8,2	262,7
161,5	...	Bombay	157,4	...	176,0	...	169,8	...
1,4	...	England	2	...	1	...	...	...
5	...	Exchange	1	...	...	...	...	...
533,2	158,1	TOTAL	271,7	498,8	280,6	501,9	292,9	473,6
691,3			770,5		782,5		766,5	

A. Imperial. B. Provincial and Local.

Section J.—IRRIGATION—EXPENDITURE—*concluded.*

RESULTS.

	Actuals. More.	Actuals. Less.
Imperial.		
Actuals with Actuals of previous year	...	240,3
Budget Estimate	21,2	...
Revised Estimate	12,3	...
Provincial and Local.		
Actuals with Actuals of previous year	315,5	...
„ Budget Estimate	...	25,2
„ Revised Estimate	...	28,3

Imperial Works.

194. The decrease as compared with the accounts of the previous year is due to the transfer from *Imperial* to *Provincial* of the outlay on certain works in Bengal and Madras which have been provincialized from the commencement of 1887-88.

195. The Budget was framed for 271,7, which took into account the transfers to Provincial mentioned above and allowed 24,0 for irrigation works in Upper Burma. An additional grant, however, was sanctioned during the course of the year for canal clearances in Sind, and so the Revised Estimate was placed at 280,6, against which the Actuals have amounted to 292,9. The increase in the Actuals is due chiefly to the debit under this head of the outlay on the Khushdil Khan reservoir, for which provision was made under *49—Capital Expenditure not charged against Revenue* in section N of the accounts. The short charge in Bombay, as compared with the revised estimate, occurs under Establishment, and is ascribed to the amalgamation of the Irrigation Executive offices with those of the General Branch.

Provincial and Local Works.

196. The excess of 315,5 over the expenditure of 1886-87 is due chiefly to the works in Bengal and Madras hitherto constructed from Imperial funds, having been provincialized from the commencement of 1887-88 as stated above in para. 194.

197. The Budget and Revised Estimates were framed for 498,8 and 501,9 respectively, whereas the Actuals have amounted to 473,6 only. The decrease is attributed to an over-estimate of the actual requirements of the year in Bengal and to several small savings in Madras.

Section K.—BUILDINGS AND ROADS—RECEIPTS.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
727,6	. . . . .	539,5	566,2	592,3

198. Compared with 1886-87 the receipts under the head Buildings and Roads are short by 135,3, which is chiefly due to the recovery in the previous year of 150,0 from His Highness the Maharajah of Sindia on account of the rendition of the Gwalior Fort and the Morar Cantonment. The excess of Actuals over Estimates is obtained principally by an improvement in the receipts from ferry tolls and the Roorkee workshops, and to unexpected realizations from sales of buildings and old materials. The differences between the Accounts and Estimates of the various Provinces are explained in the following paragraphs :—

XXXI.—Military Works.

1886-87. Accounts.		1887-88. Budget.	Revised	Accounts.
171,9	India (General and Political)	23,3	21,9	23,6
3	Central Provinces	3	3	2
..	Upper Burma	1	7	6
6	Lower Burma	8	7	7
5	Assam	3	3	6
7	Bengal	7	4	4
1	N.-W. Provinces and Oudh	1	1	1
6	Punjab	7	6	5
2,4	Madras	2,5	2,5	2,7
11,3	Bombay	7,6	10,2	11,0
188,4	TOTAL .	36,4	37,7	40,4

RESULTS.

	Actuals. More.	Less.
Actuals with Actuals of previous year	...	148,0
" Budget Estimate	4,0	...
" Revised Estimate	2,7	...

199. The decrease of 148,0 in the total revenue compared with that of the previous year is due to the exceptional recovery in 1886-87 of 150,0 on account of the rendition of the Gwalior Fort and the Morar Cantonment to His Highness the Maharajah Sindia.

200. The Actuals are better than the Budget Estimate by 4,0 owing to increased receipts from sale of water at Aden. The improvement of 2,7 over the Revised Estimate is the result of the estimate of the Inspector General, Military Works, having been placed at too low a figure.

XXXII.—Civil Works.

1886-87. Accounts. A Deptl.	B Civil.		1887-88. Budget. A Deptl.	B Civil.	Revised. A Deptl.	B Civil.	Accounts. A Deptl.	B Civil.
		IMPERIAL—						
7,3	...	India (General and Political) . .	7,6	...	7,7	...	7,8	...
...	2,2	Upper Burma	...	2,0	...	3,7	4	3,7
1	...	Bengal	1	...	1	...	1	...
7,4	2,2	TOTAL .	7,7	2,0	7,8	3,7	8,3	3,7
		PROVINCIAL—						
4,8	3,0	Central Provinces	3,0	3,3	5,0	3,1	5,2	2,8
4,4	...	Lower Burma	4,6	1	4,6	1	4,8	1
7	...	Assam	6	...	6	...	1,7	...
38,6	48,1	Bengal	17,5	2	20,0	21,3	17,5	22,8
14,1	76,7	N.-W. Provinces and Oudh . . .	18,6	75,2	18,0	74,6	21,8	73,7
4,1	41,6	Punjab	4,4	36,4	5,5	36,0	4,7	36,1
10,9	4	Madras	9,3	5	9,3	1,4	10,7	2,1
75,5	5,1	Bombay	71,0	4	72,7	6	77,3	8
153,1	170,3	TOTAL .	129,0	116,1	135,7	137,1	143,7	138,4

Section K.—BUILDINGS AND ROADS—RECEIPTS—*continued.*

XXXII.—Civil Works—*continued.*

1886-87. Accounts. A Deptl.	1886-87. Accounts. B. Civil.		1887-88. Budget. A Deptl.	1887-88. Budget. B Civil.	1887-88. Revised. A Deptl.	1887-88. Revised. B Civil.	1887-88. Accounts. A Deptl.	1887-88. Accounts. B Civil.
		LOCAL—						
...	2,2	India (General and Political)	...	2,1	...	2,2	...	1,9
...	7,2	Central Provinces	...	6,5	...	7,9	...	7,9
...	4,7	Lower Burma	...	5,0	...	4,7	...	4,8
...	12,0	Assam	...	12,5	...	12,3	...	12,1
...	2,2	Bengal	...	51,7	...	30,6	...	45,5
1,6	5,3	N.-W. Provinces and Oudh	1,4	6,4	1,6	5,4	1,2	4,7
...	18,3	Punjab	...	16,5	...	19,0	1	18,7
4	80,0	Madras	6	73,5	6	81,9	5	82,3
...	41,6	Bombay	...	41,0	...	41,8	...	41,8
2,0	173,5	TOTAL	2,0	215,2	2,2	205,8	1,8	219,7
508,5		TOTAL INDIA	472,0		492,3		515,6	
		ENGLAND—						
22,3		Royal Indian Engineering College—Fees from Students, etc.:	22,7		25,5		25,6	
8,4		EXCHANGE	8,4		10,7		10,7	
539,2		GRAND TOTAL	503,1		528,5		551,9	

A.—Public Works in charge of Departmental Officers. B.—Public Works in charge of Civil Officers.

RESULTS.	ACTUALS. Departmental Officers. More.	Departmental Officers. Less.	Civil Officers. More.	Civil Officers. Less.	Total. More.	Total. Less.
Imperial.						
Actuals with Actuals of previous year	9	...	1,5	...	2,4	...
" " Budget Estimate	6	...	1,7	...	2,3	...
" " Revised Estimate	5	...	...	...	5	...
Provincial.						
Actuals with Actuals of previous year	...	9,4	...	31,9	...	41,3
" " Budget Estimate	14,7	...	22,3	...	37,0	...
" " Revised Estimate	8,0	...	1,3	...	9,3	...
Incorporated Local.						
Actuals with Actuals of previous year	...	2	46,2	...	46,0	...
" " Budget Estimate		2	4,5	...	4,3	...
" " Revised Estimate	...	4	13,9	...	13,5	...
Total India.						
Actuals with Actuals of previous year	...	...	...	...	7,1	...
" " Budget Estimate	...	...	...	...	43,6	...
" " Revised Estimate	...	...	...	...	23,3	...
England.						
Actuals with Actuals of previous year	...	...	...	...	3,3	...
" " Budget Estimate	...	...	...	...	2,9	...
" " Revised Estimate	...	...	...	...	1	...
Exchange.						
Actuals with Actuals of previous year	...	...	...	...	2,3	...
" " Budget Estimate	...	...	...	...	2,3	...
" " Revised Estimate	...	...	...	...	...	...

Section K.—BUILDINGS AND ROADS—RECEIPTS—*concluded.*

Imperial.

201. There is little change in the *departmental revenue*, but the collections by *Civil Officers* has improved owing to an extension of ferries in Upper Burma consequent on the pacification of the country.

Provincial.

202. The *departmental revenue* in the Central Provinces is near last year's figure, but the Budget was too low. There is apparently a large decline in Bengal as compared with 1886-87, but the credits in that year included the receipts derived from the Burrakur Iron Works from 1882-83 to 1886-87, these having previously been held in the deposit account. There is a rise in the North-Western Provinces and Oudh, consisting of improved receipts from the Roorkee Workshops and the Printing Press and Book Depôt of the Thomason Engineering College. There is also an increase in Bombay in Public Works tolls and sales of old buildings and materials.

203. As regards the revenue collected by *Civil Officers*, Bengal presents a decline which is due to the transfer of ferries to Local Boards, but these transfers were not made to the extent contemplated in the Budget. The decline in the North-Western Provinces and Oudh is attributed to the opening of the Dufferin bridge over the Ganges at Benares, and in the Punjab to a revision of the conditions under which the ferries in that Province are administered by Local Boards.

Local.

204. The total revenue is greater than that of 1886-87 by 46,0, of which 43,3 represents the increase under Bengal from the transfer of Provincial ferries to District Boards as noticed in the preceding paragraph. In view of these transfers, the Bengal Budget was placed at 51,7, but owing to the transfers not having been carried out to the extent originally contemplated, the Actuals are short by 6,2. The improvement of 13,5 on the Revised Estimate is attributed to high rates having been obtained for the lease of ferries. In Madras, the Actuals are better than the Budget Estimate by 8,7 owing to larger receipts from ferry tolls. This was duly provided for in the Revised Estimate.

Section K.—BUILDINGS AND ROADS—EXPENDITURE.

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
5,201,7	EXPENDITURE.	5,553,2	5,599,6	5,451,1

205. The total Expenditure under this head exceeds that of the previous year by 249,4, owing chiefly to the provision of buildings and roads in Upper Burmah, and to increased work on the Frontier roads in the Punjab and Beluchistan. The increases in the Expenditure chargeable to Imperial and Local Funds amount to 462,3 and 36,9 respectively, but on the other hand, the Provincial Expenditure has been reduced by 249,8, so that the net increase is only 249,4. The reduction in the Provincial Expenditure is chiefly due to smaller grants having been assigned for expenditure on Public Works in consequence of the revision of the Provincial contracts in 1887-88.

206. The Estimates have been fairly worked up to on the whole. The Budget Estimate of Expenditure from Local Funds was placed too high, particularly under Public Works in charge of Civil Officers.

44.—Military Works.

1886-87. Accounts.		Budegt.	1887-88. Revised.	Accounts.
686,3	India (General and Political)	742,2	709,4	681,5
14,4	Central Provinces	11,5	8,5	7,7
74,0	Upper Burma	300,0	312,5	314,8
30,9	Lower Burma	25,0	25,4	25,7
17,3	Assam	17,5	17,7	15,2
5,4	Bengal	3,5	2,9	2,4
10,7	N.-W. Provinces and Oudh	11,0	11,3	12,5
23,0	Punjab	22,5	28,1	27,9
56,7	Madras	55,0	57,3	52,8
140,3	Bombay	109,9	99,6	82,3
1,059,0	TOTAL INDIA	1,298,1	1,272,7	1,222,8
1,9	England (Stores)	1,9	6,3	6,5
7	Exchange	7	2,6	2,8
1,061,6	GRAND TOTAL	1,300,7	1,281,6	1,232,1

RESULTS.

	Actuals. More.	Actuals. Less.
INDIA.		
Actuals with Actuals of previous year	163,8	...
" " Budget Estimate	...	75,3
" " Revised Estimate	...	49,9
ENGLAND.		
Actuals with Actuals of previous year	4,6	...
" " Budget Estimate	4,6	...
" " Revised Estimate	2	...
EXCHANGE.		
Actuals with Actuals of previous year	2,1	...
" " Budget Estimate	2,1	...
" " Revised Estimate	2	...

207. In comparing the actuals of the two years it will be convenient to note the differences in each province. As regards *India General and Political* the largest difference is in the accounts of the Inspector General of Military Works, who seems to have spent 11,2 more on new works, but 5,6, and 19,4 less in repairs and establishments. In Central India there was an excess of 25,1 in 1887-88 arising mainly from a grant-in-aid of 30,0 to the Mhow Cantonment Fund on account of the Mhow water-works. There was a similar excess of 8,8 in the Hyderabad circle, owing to the provision of additional accommodation for British cavalry at Trimulgherry. In the *Central Provinces* the expenditure was less, owing to the completion in 1886-87 of the more important military works and to the stock balances having been worked off in 1887-88. The large outlay in *Upper Burma* is due to the necessity of providing accommodation for troops and erecting fortifications in consequence of the recent occupation of the country, while the decrease in *Lower Burma* is mainly in the accommodation of European and Native troops, Commissariat buildings and works of communication. In *Assam* the savings occur mainly in the grants for housing the Native infantry at Shillong and for the fortified post at Kohima. In *Bengal* the works

Section K.—BUILDINGS AND ROADS—EXPENDITURE—*continued*.

required by the Commissariat and Khedda Departments were in an advanced state when the year 1887-88 commenced, and no new works were undertaken. It is also reported that the military buildings at Bhagulpur and Dacca were transferred during the year to Provincial Services. The increase in the *North-West Provinces and Oudh* is due mainly to the works connected with the defences of Jhansi. In the *Punjab* a large expenditure was incurred in 1887-88 on buildings for the Native infantry at Abbottabad and Mardan, the total outlay on this account being 10,4 against 5,5 in 1886-87. The saving in *Madras* is made up of numerous small items, and in *Bombay* is due partly to diminished expenditure and partly to a recovery of 25,8 from Her Majesty's Imperial Government as its share of the cost of the Aden Defences up to 1885-86. This recovery has been deducted from the expenditure.

208. As compared with the budget the accounts of 1887-88 shew a *saving* in India, the Central Provinces, Assam, Bengal, Madras and Bombay. The saving in *India, General and Political*, is mainly in the reserve of 83,9 held in the budget, and which was distributed afterwards in the manner and to the extent found to be necessary. Allowing for this reserve, the accounts show an excess expenditure of 6,6 and 19,1 respectively in the Hyderabad Circle and in the department of the Inspector General of Military Works. The excess in the former was caused mainly by providing additional accommodation for the troops in Trimulgherry and Secundrabad, and in the latter partly by similar expenditure, and partly by the construction of block houses on the railway bridges at Benares and Ferozepore and of the defensive post at Loralai.

209. The saving in the *Central Provinces* is the result of a deduction of 4,1 on account of suspense balances connected with the stock account, and in *Assam* it arises partly from an over-estimate, partly from the drainage of the Silchar Cantonment not having been carried out in the year, and partly from failure of the arrangements for carriage of material for the Golaghat-Nichuguard road. The *Bengal* saving has accrued from the transfer to Provincial Services of all military buildings at Bhaugulpur and Dacca as noticed in the preceding paragraph. In *Madras* the expenditure on original works was curtailed by 1,2, and there were small savings in repairs and establishments. The large abatement in *Bombay* is caused chiefly by the recovery of 25,8 from the Home Government on account of the defences at Aden and in a minor degree to a reduction of 3,6 in the store balances.

210. The accounts also show that the budget has been exceeded in some provinces. The principal *excess* is in *Upper Burma*, where it amounts to 14,8, and consists of charges for the acquisition of land for a cantonment at Mandalay. There was a small excess of 7 in *Lower Burma* in consequence of the construction of temporary barracks for Native troops at Bassein. The increase of 1,5 in the *North-Western Provinces and Oudh* has reference to the defences at Jhansi, and of 5,4 in the *Punjab* to the new barracks at Mardan and Abbottabad.

211. The higher expenditure in *England* as compared with the budget is due to larger indents for stores sent from this country. The larger charge for exchange has followed upon this higher expenditure.

Section K.—BUILDINGS AND ROADS—EXPENDITURE—*continued.*

45.—Civil Works.

		India. (General and Political).	Central Provinces.	Upper Burma.	Lower Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras	Bombay.	TOTAL.
IMPERIAL.												
Departmental	Accounts . 1886-87 .	247,0	2,1	171,6	...	6,1	51,0	21,7	85,7	4,3	24,7	614,2
	Budget . 1887-88 .	267,3	1,0	156,0	...	2,0	47,8	15,0	164,6	3,4	34,0	691,1
	Revised . 1887-88 .	278,8	2,3	320,0	...	2,3	63,9	16,2	178,9	2,9	32,7	898,0
	Accounts . 1887-88 .	261,0	2,2	340,8	...	1,7	62,2	16,1	176,7	2,2	27,4	890,3
Civil Officers	Accounts . 1886-87 .	5	...	...	...	...	...	...	...	...	...	5
	Budget . 1887-88	5	...	...	...	...	...	...	...	...	...	5
	Revised . 1887-88	5	...	...	...	...	...	...	...	...	...	5
	Accounts . 1887-88	5	...	2,2	...	...	...	...	...	...	...	2,7
Total Imperial	Accounts . 1886-87 .	247,5	2,1	171,6	...	6,1	51,0	21,7	85,7	4,3	24,7	614,7
	Budget . 1887-88 .	267,8	1,0	156,0	...	2,0	47,8	15,0	164,6	3,4	34,0	691,6
	Revised . 1887-88 .	279,3	2,3	320,0	...	2,3	63,9	16,2	178,9	2,9	32,7	898,5
	Accounts . 1887-88 .	261,5	2,2	343,0	...	1,7	62,2	16,1	176,7	2,2	27,4	893,0
PROVINCIAL.												
Departmental	Accounts . 1886-87 .	...	138,4	...	118,6	61,6	388,5	279,4	254,7	217,7	472,1	1,931,0
	Budget . 1887-88 .	...	180,0	...	114,9	59,9	276,4	285,0	258,8	170,7	438,6	1,784,3
	Revised . 1887-88 .	..	133,0	...	118,0	56,4	274,0	282,8	252,8	191,2	415,0	1,723,2
	Accounts . 1887-88 .	...	126,0	...	114,3	55,3	276,1	273,3	231,6	194,3	403,4	1,674,3
Civil Officers	Accounts . 1886-87 .	...	6	...	4,4	7	7,7	6,8	3,4	20,5	7,4	51,5
	Budget . 1887-88 .	...	7	...	2,9	...	1,0	9,6	3,3	8,6	6,2	32,3
	Revised . 1887-88 .	...	8	...	3,0	1,1	8,7	18,4	3,4	9,6	5,1	50,1
	Accounts . 1887-88 .	...	7	...	3,0	1,1	16,6	20,4	3,6	8,5	4,5	58,4
Total Provincial	Accounts . 1886-87	...	139,0	...	123,0	62,3	396,2	286,2	258,1	238,2	479,5	1,982,5
	Budget . 1887-88 .	..	180,7	...	117,8	59,9	277,4	294,6	262,1	179,3	444,8	1,816,6
	Revised . 1887-88 .	...	133,8	...	121,0	57,5	282,7	301,2	256,2	200,8	420,1	1,773,3
	Accounts . 1887-88 .	...	126,7	...	117,3	56,4	292,7	293,7	235,2	202,8	407,9	1,732,7
LOCAL.												
Departmental	Accounts . 1886-87 .	3,6	4	...	13,3	96,2	1	241,1	82,5	10,4	96,0	543,6
	Budget . 1887-88 .	4,0	3,3	...	31,1	111,5	...	250,0	111,1	26,8	83,8	621,6
	Revised . 1887-88 .	4,0	1,2	...	29,7	98,0	1,1	244,5	112,0	21,2	97,3	609,0
	Accounts . 1887-88 .	3,5	...	...	28,0	91,6	1,1	238,6	95,9	21,6	85,1	565,4
Civil Officers	Accounts . 1886-87 .	1,9	20,9	...	5,6	1,7	371,9	17,1	1,1	350,4	110,3	880,9
	Budget . 1887-88 .	2,3	32,9	...	1	1,8	419,0	22,0	1,1	384,2	141,2	1,004,6
	Revised . 1887-88 .	2,5	26,0	...	5,0	1,6	361,3	7,6	1,1	366,5	129,7	901,3
	Accounts . 1887-88 .	1,5	25,1	...	5,0	1,7	351,1	7,5	9	376,0	127,2	896,0
Total Local	Accounts . 1886-87 .	5,5	21,3	...	18,9	97,9	372,0	258,2	83,6	360,8	206,3	1,424,5
	Budget . 1887-88 .	6,3	36,2	...	31,2	113,3	419,0	272,0	112,2	411,0	225,0	1,626,2
	Revised . 1887-88 .	6,5	27,2	...	34,7	99,6	362,4	252,1	113,1	387,7	227,0	1,510,3
	Accounts . 1887-88 .	5,0	25,1	...	33,0	93,3	352,2	246,1	96,8	397,6	212,3	1,461,4
GRAND TOTAL	Accounts . 1886-87 .	253,0	162,4	171,6	141,9	166,3	819,2	566,1	427,4	603,3	710,5	4,021,7
	Budget . 1887-88 .	274,1	217,9	156,0	149,0	175,2	744,2	581,6	538,9	593,7	703,8	4,134,4
	Revised . 1887-88 .	285,8	163,3	320,0	155,7	150,4	709,0	569,5	548,2	591,4	679,8	4,182,1
	Accounts . 1887-88 .	266,5	154,0	343,0	150,3	151,4	707,1	555,9	508,7	602,6	647,6	4,087,1

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts
4,021,7	TOTAL INDIA	4,134,4	4,182,1	4,087,1
	ENGLAND—			
54,0	Furlough pay and allowances of officers in P. W. Department . . .	55,0	54,5	52,9
23,0	Royal Indian Engineering College	23,0	26,5	26,7
8,1	Sundry Items	7,0	7,2	7,4
1,0	Stores for India	1,1	7,5	5,9
86,1	TOTAL ENGLAND	86,1	95,7	92,9
32,3	EXCHANGE	32,0	40,2	39,0
4,140,1	GRAND TOTAL .	4,252,5	4,318,0	4,219,0

Section K.—BUILDINGS AND ROADS—EXPENDITURE—*continued.*

RESULTS.

	Departmental. More.	Departmental. Less.	Actuals. Civil. More.	Actuals. Civil. Less.	Total. More.	Total. Less.
Imperial.						
Actuals with Actuals of previous year	276,1	...	2,2	...	278,3	...
" " Budget Estimate	199,2	...	2,2	...	201,4	...
" " Revised Estimate	...	7,7	2,2	...	...	5,5
Provincial.						
Actuals with Actuals of previous year	...	256,7	6,9	...	...	249,8
" " Budget Estimate	...	110,0	26,1	...	...	83,9
" " Revised Estimate	...	48,9	8,3	...	...	40,6
Incorporated Local.						
Actuals with Actuals of previous year	21,8	...	15,1	...	36,9	...
" " Budget Estimate	...	56,2	...	108,6	...	164,8
" " Revised Estimate	...	43,6	...	5,3	...	48,9
Total India.						
Actuals with Actuals of previous year	...	...	...	...	65,4	...
" " Budget Estimate	...	...	...	...	...	47,3
" " Revised Estimate	...	...	...	...	...	95,0
England.						
Actuals with Actuals of previous year	...	...	...	...	6,8	...
" " Budget Estimate	...	...	...	...	6,8	...
" " Revised Estimate	...	...	...	...	...	2,8
Exchange.						
Actuals with Actuals of previous year	...	...	...	...	6,7	...
" " Budget Estimate	...	...	...	...	7,0	...
" " Revised Estimate	...	...	...	...	...	1,2

Imperial.

212. Of the difference of 276,1 between the two years 1886-87 and 1887-88 as noted above, 14,1 relates to *India—General and Political*, and consists of the following items. There was an excess in the last-named year of 3,1 in Central India, owing partly to expenditure on the Political Agent's house at Sirdarpur and to smaller percentage of establishment recoverable from Military and Contribution Works, while from the Mhow Water-works no recovery whatever was made. There was also an increase of 1,4 in Coorg connected with the maintenance of metalled and bridged roads, and of 9 in Hyderabad on account of additional rooms required for the civil offices. In the Military Works Branch additional church accommodation was provided at Ferozepore, Multan and Quetta at an increased cost of 2,3, and in Biluchistan the charges increased by 5,5, chiefly on account of the petroleum experiments. The accounts of the Simla Circle present an excess of 9,5 on account of the new Viceregal Residence on Observatory Hill. There were some counterbalancing decreases, chiefly in Rajputana where most of the major works were completed in the previous year. In addition to these savings the amount deducted from expenditure in 1887-88 is 12,6 against 3,1 added in 1886-87. The other provincial differences between the two years may be summarised as follows: In *Upper Burma* there was an increased expenditure of 171,4 in opening out the country and erecting buildings for the Civil Administration. *Bengal* spent 11,2 more than last year on the buildings for accommodating the Photographic, Lithographic, and Mathematical Instrument Departments of the Surveyor General's Office in Calcutta. The excess in the *Punjab* is 91,0, of which 69,3 was on account of frontier roads, the balance being due to the transfer of the Murree-Kohala road to the Imperial Section of this account. The increase in *Bombay* was caused by extension of the Telegraph Office, Bombay, and by work done for the Salt Department. There were small savings in *Assam* and in the *North-Western Provinces and Oudh*, the saving in the latter being due to a smaller number of buildings required for Postal, Telegraph and Opium purposes.

213. These remarks give the main features of the expenditure in 1887-88. As contrasted with the Budget there was in *India—General and Political*, a saving of 8,9 in the Military Works Division from withdrawal of the grants for the new Protestant Church at Allahabad, and for additional church accommodation at Rawalpindi. On the other hand, there was an excess expenditure in Biluchistan of 33,8 on account of petroleum explorations, frontier roads, and the Political Agent's house at Loralai. There was also an excess of 8,0 in Simla owing to the new Viceregal Residence, the Foreign Office, and various minor works connected with the Secretariat buildings. As regards the other Provinces, the Budget was exceeded in the *Central Provinces* by 1,2 in consequence of coal-boring operations in Rampur, in *Upper Burma* by 187,0 for the

Section K.—BUILDINGS AND ROADS—EXPENDITURE—*continued.*

reason mentioned in the preceding paragraph, and in *Bengal* by 14,4 on account of additions to the Surveyor General's Office in Calcutta and of extensions and improvements to the Viceregal Residences in that City and Barrackpore. The *Punjab* figures show an excess of 12,1 in 1887-88, owing to the construction of the Murree-Kohala and the Dehra-Ghazi-Khan Pishin roads. The saving of 6,6 in *Bombay* arises from inability to utilise the whole of the Budget grant.

214. The excess of 2,2 under civil offices, *Upper Burma* represents the contribution given to the Mandalay Municipality to cover the deficit in its transactions during the year 1887-88.

Provincial.

215. The provincial expenditure was less in 1887-88 than in 1886-87 in all parts of India except in the *North-Western Provinces and Oudh*, where there is an increase owing to the transfer from Local to Provincial of the charges payable from the Tarai and Bhabar Improvement Fund, and to a larger expenditure on account of the Ghazipur Steam Ferry. But for this transfer there would have been a saving of 6,1 owing to the completion in the preceding year of certain important jail works at Benares, Fategarh and Bareilly. The savings in the *Central Provinces*, *Lower Burma* and *Assam* were 12,3; 5,7 and 5,9 and accrued respectively from restricted expenditure on works of communication and on Jails and other district buildings. In *Bengal* the decrease amounted to 92,5 and resulted mainly from the separation of the establishments appertaining to the Buildings and Roads and the Irrigation Branches, whereby a considerable reduction has been effected in the cost of the former. The decrease is also due to smaller suspense balances, especially in the Akra Brick Factory where extensive manufacturing operations are proceeding for the Port Commissioners in Calcutta, as well as to the accounts of 1886-87 having included a special charge in connection with the Burrakur Iron Works. These abatements were partially counterbalanced by the increase of 8,9 under Civil Officers arising from the refund of ferry collections erroneously credited as Provincial Revenue in 1886-87. The decrease of 22,9 in the *Punjab* is the outcome largely of the transfer to Imperial of the Murree-Kohala road as noticed above in paragraph 212. It is also occasioned partly by a reduction under suspense and by a smaller charge for establishments in consequence of a percentage being debited to other funds. In *Madras* the decrease in departmental officers was 23,4, and was mainly the result of a considerable reduction in the cost of the construction establishment of the Province. It was 12,0 in the expenditure by Civil Officers and accrued in Miscellaneous Public Improvements. The fall in *Bombay* is in the expenditure in Civil Buildings many of which were completed in the previous year.

216. The following are the principal variations in the accounts of 1887-88 as contrasted with the budget. In the *Central Provinces* and *Assam* a saving of 54,0 and 3,5 was secured by curtailing expenditure generally, and in the former by postponing till next year the construction of the Chief Commissioner's residence at Nagpur. The saving in the *North-Western Provinces and Oudh* amounted to 7,9 in Original Works, Civil Buildings, and to 1,4 and 2,7 respectively in Civil Buildings and Communications, Repairs. On the other hand Original Works, Communications, cost 3,9 more than the budget which was also exceeded in the expenditure by Civil Officers owing to the transfer from Local to Provincial mentioned in the preceding paragraph. The *Punjab* Budget was apparently too high, while in *Bombay* the grants were reduced during the year, in addition to which certain charges were removed from the Provincial to the Local head. The Provinces which have exceeded their grants are *Bengal* and *Madras*, the former having retained under Provincial Services, certain ferries which it was intended to make over to District Boards. In *Madras* the grants for departmental officers were exceeded by 24,7 and 4,3 as regards original works and repairs, but the charge for establishments was short by 6,7 owing to the amounts recoverable from other funds, &c., having been larger than was anticipated.

Local.

217. The differences in this section of the account are not important and arise from various causes. In the *Central Provinces* the work to be done departmentally was almost wholly postponed to the following year, while the work done by Civil Officers included several undertakings that had lain over from 1886-87. In *Lower Burma* a good deal was done in the way of constructing new roads and markets and in general improvements in various large towns. Owing to the financial exigencies of the year the expenditure in *Assam* was diminished under all the heads and reduced to 4,6 below 1886-87 and 20,0 below the budget. The *Bengal* accounts shew an increased expenditure by departmental officers of 1,1 on the Chandbally and Bhudruck road, and a saving of 67,9 as compared with the budget in the expenditure by Civil Officers owing to the postponement of many works. The *North-Western Provinces and Oudh* exhibit also a large saving, which is partly due to the transfer to Provincial mentioned above in para. 215, and partly to diminished outlay resulting from difficulty in acquiring land and collecting materials, and from delay on the part of contractors. The *Punjab* expenditure was 15,3 below the budget, but the latter was framed too high. The charges by departmental officers in *Madras* were more than double the amount spent in 1886-87, chiefly in the progress made with the Vagai bridge at Madura. The expenditure by Civil Officers was also great as compared with 1886-87, but it was particularly small in that year. The budget proved too high. The departmental charges in *Bombay* were lower than in the previous year, but a little higher than the budget owing to numerous small differences. The expenditure by Civil Officers was enlarged by the transfer to Local noticed in the preceding paragraph.

L.—ARMY SERVICES.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
985,0	RECEIPTS . . .	897,4	979,9	1,060,8
19,525,0	EXPENDITURE . .	19,197,0	20,459,7	20,417,9
18,540,0	NET .	18,299,6	19,479,8	19,357,1

218. The Indian and English portions of the above figures may be shown as follows :—

RECEIPTS.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
914,2	India	850,0	920,0	1,001,7
51,5	England	34,5	42,2	41,6
19,3	Exchange	12,9	17,7	17,5
985,0	TOTAL .	897,4	979,9	1,060,8

EXPENDITURE.

14,620,5	India	14,010,0	15,063,0	15,104,9
3,564,2	England	3,782,2	3,800,5	3,741,0
1,340,3	Exchange	1,404,8	1,596,2	1,572,0
19,525,0	TOTAL .	19,197,0	20,459,7	20,417,9

219. The army receipts in India are in some measure dependent upon the number of British troops in the country, and the revised estimate was accordingly fixed at 920,0 as compared with 850,0 in the budget, on account of larger sales of malt liquors to be expected from additions to the British force. The actuals have outstripped the revised, the excess being due chiefly to additional sales of Commissariat stores, cattle and other supplies; to sales of condemned and unserviceable ordnance stores; to additional receipts on account of officers who have served under the Hyderabad Administration, and larger recoveries for Indian military service family pensions. They also include a recovery of 30,0 on account of an advance to the Irrawaddy Flotilla Company in 1886-87. The fluctuations in army receipts in England arise out of the Indian troop service and the stores carried home by troops when transferred from the Indian to the British establishment.

220. As regards army expenditure, the figures at foot of this paragraph show how much of the payments made in India during the two years, 1886-87 and 1887-88, relates severally to operations in Burma, and to what may be regarded as the ordinary requirements of the army. In paragraph 227 are given details of the charges on account of Burma. The budget for these charges was altogether inadequate, but it was not anticipated at the time that the operations in that country would be prolonged. The budget, for what may be considered as the ordinary requirements of the army, has also been exceeded, and this is due to special purchases of transport, of additional horses to raise the reserve, and of clothing for the army, including locally manufactured boots at enhanced rates, as well as to increased expenditure for barrack and medical supplies, the Sikkim Expedition, and compensation for losses.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
14,620,5	Total Expenditure	14,010,0	15,063,0	15,104,9
1,517,8	*Deduct*—Burma	720,0	1,550,0	1,475,3
13,102,7	Total excluding Burma	13,290,0	13,513,0	13,629,6
	Excess of actuals over Budget and Revised Estimates, excluding Burma	339,6	116,6	.....

221. As regards the charges in England, the principal difference is a sum of 75,0 which was included in the budget on account of deferred pay, but payment was postponed in consequence of Lord Northbrook's Committee not having reported on the subject. The next large difference is in Medical and Commissariat stores, the payments for which were greater by 29,6 than was anticipated in the budget.

222. The following paragraphs supply the particulars usually given with respect to army services.

Section L.—ARMY SERVICES—RECEIPTS.

XXXIII.—Army.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
	INDIA—			
	EFFECTIVE SERVICES—			
27,7	Regimental Pay, Allowances and Charges	27,7	29,4	25,5
576,3	Commissariat Establishments, Supplies and Services	559,0	610,2	653,7
12,0	Remount and Cattle Establishments, Supplies and Services	14,4	17,3	16,9
73,5	Clothing Establishments, Supplies and Services	73,5	75,6	73,8
2,5	Barrack Establishments, Supplies and Services	2,5	2,8	2,6
4,6	Administration of Martial Law	4,0	4,2	4,6
16,5	Medical Establishments, Supplies and Services	12,7	13,2	11,1
93,6	Ordnance Establishments, Stores and Camp Equipage	79,6	90,1	102,8
1,1	Education	1,0	1,3	1,2
8,4	Sea Transport Charges	6,5	8,1	16,1
48,0	Miscellaneous Services	20,0	17,6	22,7
864,2	TOTAL EFFECTIVE SERVICES	800,9	869,8	931,0
	NON-EFFECTIVE SERVICES—			
7,7	Military Pensions to Europeans	8,9	8,4	27,0
...	Military Pensions to Natives	...	...	1
42,3	Widows' Pensions and Compassionate Allowances	40,2	41,8	43,6
50,0	TOTAL NON-EFFECTIVE SERVICES	49,1	50,2	70,7
914,2	TOTAL INDIA	850,0	920,0	1,001,7
	ENGLAND—			
47,2	Effective Services	30,0	37,3	36,7
4,3	Non-Effective Service	4,5	4,9	4,9
19,3	Exchange	12,9	17,7	17,5
985,0	GRAND TOTAL	897,4	979,9	1,060,8

223. These receipts are all more or less of a fluctuating character and dependent upon circumstances which it is difficult to forecast. The deficiency in *Regimental Pay, &c.*, has occurred almost entirely in Madras in the item of miscellaneous recoveries, counterbalanced in the same presidency by various refunds on account of hutting advances and bounty-money, and by larger receipts than were expected from British soldiers purchasing their discharge. Madras also contributes the largest difference under *Commissariat Establishments, &c.*, the excess being 56,3, of which about 30,0 represents the refund of advances made in the previous year to the Irrawady Flotilla Company. The remainder of the difference under this head is attributed to the following causes. The sale of Commissariat provisions and stores was high in Burma, but in Bengal it diminished owing to the extension of supply by contract of meat to the troops. The augmented strength of the army led to a larger sale of malt liquor, except in Burma, where it declined, and the sale of rum increased. The sale of surplus cattle at the Hoonsoor Depôt was unexpected in the Budget, and so also were the credits taken in Madras for the value of supplies sent to Suakim in 1885 and of the ponies made over to the Military Police in Upper Burma. The head *Clothing Establishments* compares well as regards totals, but there are considerable variations in the figures of each Presidency. The principal facts connected with this group are that the Clothing Agency in Bombay has discontinued the supply of great-coats to native troops on payment, that the issue of clothing to the Hyderabad Contingent, for which payment would have been received in 1887-88, was not made, and that the "sale of necessaries" was large owing to the augmented strength of troops in India. The head *Medical Establishments* is small owing to diminished sales of medical stores on payment and the reduced price of quinine. The excess in *Ordnance Establishments* is mainly the result of credits received for the value of Naval Stores taken over by Her Majesty's Imperial Government, and in a minor degree to larger sales of condemned and unserviceable stores in Bengal, but on the other hand the indents from the Hyderabad Contingent and some other Government Departments were unusually small. The increase in *Sea Transport charges* is composed of large receipts on account of table-money, chiefly in connection with Burma, and also in connection with the Indian Troopships. The estimates for *Military Pensions to Europeans* were also framed too low, in addition to which Berar paid up the arrears due from it on account of officers lent for service in that Province. The recoveries on account of *Military Pensions to Natives* are very small and do not amount even to 1. The accounts of *Widows' Pensions, &c.*, surpassed the budget in consequence partly of the admission of new subscribers and partly by recovery of arrears.

224. The increase in *England* occurs partly under the head of Indian Troop Service and partly in the value of stores in possession of Regiments on their transfer from the Indian to the British Establishment.

Section L.—ARMY SERVICES—EXPENDITURE.

46.—Army.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
	INDIA—			
	EFFECTIVE CHARGES—			
503,9	Army and Garrison Staff	520,6	503,7	514,2
188,4	Administrative Staff	190,3	192,2	191,1
6,869,7	Regimental Pay, &c.	7,320,8	7,177,6	7,184,2
3,630,5	Commissariat	3,023,4	3,631,2	3,847,0
248,5	Remounts and Cattle	206,5	247,1	233,5
143,0	Clothing	140,1	168,5	179,8
237,9	Barrack Establishment, &c.	197,1	203,7	231,5
27,5	Administration of Martial Law	31,3	27,8	28,4
624,0	Medical	589,7	616,6	639,4
450,1	Ordnance	560,6	486,1	493,1
28,8	Ecclesiastical	28,4	30,1	30,8
36,2	Education	36,8	37,7	37,3
63,7	Sea Transport Charges	56,7	55,5	58,1
620,7	Miscellaneous Services	138,6	712,3	468,3
98,3	Volunteer Corps	102,8	107,8	107,3
13,771,2		13,143,7	14,197,9	14,244,0
	NON-EFFECTIVE CHARGES—			
6,8	Rewards for Military Services	6,7	8,7	7,9
112,5	Military Pensions to Europeans	103,6	114,0	126,6
654,5	Ditto to Natives	679,8	664,2	648,8
21,3	Widows' Pensions and Compassionate Allowances	21,2	23,4	23,1
54,2	Superannuation Pensions and Gratuities	55,0	54,8	54,5
14,620,5	TOTAL INDIA	14,010,0	15,063,0	15,104,9
	ENGLAND—			
	EFFECTIVE—			
785,0	Home Charges of British Forces serving in India	825,0	789,0	734,8
173,6	Furlough Allowances of the Officers of the Indian Service	170,0	190,0	189,9
295,2	Indian Troop Service	231,6	219,5	217,8
6,4	Passage of Officers and Troops otherwise than in Troopship	9,7	11,5	11,7
39,1	Miscellaneous	20,0	31,7	30,3
487,3	Stores for India	629,9	656,6	658,5
1,786,6		1,886,2	1,898,3	1,843,0
	NON-EFFECTIVE—			
136,2	Retired Pay, &c., of British Forces on account of Service in India	196,0	195,0	195,0
1,533,6	Pay and Pensions of Non-Effective and Retired Officers on account of Service in India	1,585,0	1,600,0	1,597,2
99,5	Miscellaneous Pensions	105,0	98,0	96,6
8,3	Indian Service Family Pensions	10,0	9,2	9,2
3,564,2	TOTAL ENGLAND	3,782,2	3,800,5	3,741,0
1,340,3	EXCHANGE	1,404,8	1,596,2	1,572,0
19,525,0	GRAND TOTAL	19,197,0	20,459,7	20,417,9

225. The short expenditure on *Army and Garrison Staff* is obtained mainly by a reduction in the divisional and brigade commands and staff in Upper Burma, although it was attended by a larger number of station commands and station staff officers. Extra contingent and telegram charges were incurred in the Adjutant-General's and Quarter-Master-General's Departments on account of Burma, but on the other hand the cost of telegrams sent by Army Head-Quarter Offices in Bengal without prepayment, have been charged this year under the head Miscellaneous Services. During the year a new appointment was created in connection with Cavalry inspection, but a Brigade Command of about equal emoluments was abolished at the

Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

same time. No changes requiring notice have occurred in connection with the *Administrative Staff*, except that additional establishments have been sanctioned for Burma. Of the large reduction in *Regimental Pay, &c.*, 16,1 falls under European army and 120,5 under Native army. The saving under European army was due to the withdrawal of artillery batteries from Burma, and the diminished strength of that arm for a portion of the year; to a reduced force of British Cavalry; to casualties in the invalid and veteran establishments; to fewer unemployed officers of the Staff Corps; to the retirement of unattached and general officers on the unemployed list, and to less expenditure on account of recruiting rewards and bounty for extension of service. These abatements were partly counteracted by increased charges resulting from the strength of British Infantry battalions having exceeded the budget, and from greater postage and miscellaneous charges of a regimental nature. About two-thirds of the saving under Native army accrued from reductions made in the strength of the infantry regiments. Considerable savings also resulted from a smaller number of men having been transferred to the Reserve force than was contemplated in the budget. The *Commissariat* budget was inadequate in consequence of requirements in Upper Burma, in addition to which the extension of Kheda operations led to larger establishments, and a rise in prices caused an increase in the compensation granted for dearness of provision, and in the cost of forage, &c. On the other hand, various economies were carried out in the Hoonsoor Cattle Depôt, and the grants for contingencies, freight and miscellaneous were not fully used. It may be noted here that owing to the amalgamation of the Supply and Transport Branches of the Commissariat during the year, the comparison between estimates and accounts cannot be thoroughly made. The excess under *Remounts and Cattle* consists of additional horses purchased to raise the strength of the reserve. The budget for *clothing* proved inadequate from large demands against Supplies and Services, Agency, partially counterbalanced by smaller issues under Supplies and Services, Regimental. The increase under "Supplies and Services, Agency," is due to large purchases of locally-manufactured cloth, a portion of which was to meet requirements in Burma; to a large supply of boots for the army at increased contract prices, by Messrs Cooper, Allen and Company, Cawnpore; and to arrear charges in Madras on account of local purchases of khaki drill in 1886-87. In Bombay there was a saving under the above head, owing to the non-supply of helmets to certain British troops. The balance of the increase falls under "Compensation in lieu of clothing," the result of grants to battalions of Native troops newly raised in Bengal, partly counterbalanced by smaller payments of compensation to British troops on the Madras establishment. The chief saving under "Supplies and Services, Regimental," is in the allotment for clothing for reserve forces of the Native army, which was used to a very limited extent in consequence of the small number of soldiers transferred to the reserve. There was also a saving under manufacturing and store establishment, the result of retirements and temporary vacancies; and a general decrease in the total expenditure, owing to recoveries on account of supplies to the Burma Military Police and other departments. As regards *Barrack Establishments, &c.*, there was a saving in Bengal and Bombay on account of punka-pulling and tattie watering, but in Madras additional conservancy establishments were entertained for service in Burma. The estimates for barrack furniture and bedding and for lighting charges and miscellaneous were too low, in addition to which the demands from Burma were greater than expected, and certain arrear charges had to be met on account of water supplied to troops by the Bombay and Kurrachi Municipalities. The abatement under *Administration of Martial Law* is the result mainly of the reduction of one Deputy Judge Advocate on the Madras establishment. The *Medical* expenditure was high owing partly to the necessity of granting extra allowances to officers and others in Burma, and entertaining additional establishments in that country. The principal rise however is in supplies owing to higher prices as well as increased requirements for troops in Burma, to the number of sick, to additional purchases of reserve stock, and to purchases of instruments, drugs, diets and equipment. The value of stores supplied to Civil Departments, which is deducted from the expenditure, was unexpectedly large in Madras in consequence partly of issues to the Burma Military Police. The figures relating to the *Ordnance* Deparment have been largely affected this year by the issues to Civil Departments, including the Burma Military Police and the Hyderabad Contingent, since these have been unusually great. Apart from these issues, the accounts present an increase of about 30,0 over the budget, of which about 25,5 represents credits given to Her Majesty's Government and various Indian Departments for the value of stores returned to the arsenals in India. The balance consists of extra expenditure caused by the condition of Burma, by the fire in the arsenal at Rawal-Pindi, and by the demands on the Harness and Saddlery Factory at Cawnpore. The effect of these increases, however, was partly diminished by closing the gunpowder factory at Madras and by various economies in the matter of establishments, and purchase of timber, &c. The *Ecclesiastical* expenditure includes the pay and allowances of chaplains serving with troops in Burma. With respect to *Miscellaneous* services, the explanation is that a sum of 300,0 was included in the Revised under this grant, chiefly for Burma and Sikkim, but the expenditure against it has been classified under the various heads with which they were severally concerned. Allowing for this, the excess charge in the accounts was chiefly due to Burma, including the gratuity and cost of medals granted to the troops who took part in the field operations, as well as the heavy charges for field telegraph messages and services. The accounts also include the following special and extra charges, some of which were not provided for in the estimates, *viz.*, Mobilization Committee, Camp of Exercise, Bengal, Committees for purchasing remounts for native (silladar) cavalry, and compensation to contractors for losses or cancellation of contracts. These expenses

Section L.—ARMY SERVICES EXPENDITURE—*continued.*

were partly counterbalanced by savings, chiefly in rewards for passing in the native languages, in personal allowances to officers serving in the police, and in the charges for Sub-Marine Mining. The grant for *Volunteer Corps* was exceeded in extra staff allowances, establishments, and in capitation grants to existing and newly raised corps, that for *Rewards for Military Services*, in an increase to the establishment of the "Order of British India" after the budget was prepared. The *Military Pensions to Europeans* have been high in consequence of new admissions to the pension list and of large payments in India to officers who have capitalized their pensions. The estimates for *Military Pensions to Natives* were framed too high, and there were also numerous casualties among the pensioners. The rise in *Widows' Pensions, &c.*, represents the growth resulting from new admissions.

226. In England the saving in *Home charges* is due to postponement of the payment of 75,0 provided in the budget, on account of arrears of deferred pay, no report having been received from Lord Northbrook's Committee, and to Furlough Allowances of officers of British Regiments serving in India not having been drawn to the extent anticipated. On the other hand, the excess of 19,9 under *Furlough Allowances of Officers of the Indian Service* was caused by a larger number of such officers going to England. The decline under *Indian Troop Service* represents unusually low expenditure for repairs of the Troopships, while the number of officers provided with *passages otherwise than in Troopships* being larger than estimated, produced the excess under that head. Of the increased charge under *Miscellaneous*, 1,7 is on account of the expenses of Native officers attending the Queen's Jubilee, and 1,2 for Burma field allowance to Naval Brigade, the remainder being due to the purchase of stallions and the pay and expenses of Military Officers on special duty or under technical instruction in England. The budget for *Stores* did not provide sufficiently for the requirements of the Medical and Commissariat Departments. The non-effective charges were low for *British forces* in the pay of non-effective Colonels of Royal Artillery and new Line Regiments, and high for the *Indian service*, owing to the large number of retirements. The budget for "*Miscellaneous pensions*" allowed 5,0 on account of the Burma medals, but these were subsequently struck in India.

227. The following statement supplies details of the additional expenditure on account of Burma:—

GRANTS.	Bengal.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
1. Army and Garrison Staff	2	25,4	1	25,7
2. Administrative Staff	...	3,3	1	3,4
3. Regimental Pay, Allowances and Charges	18,8	27,2	14,1	60,1
4. Commissariat Establishments, Supplies and Services	42,7	928,9	7,2	978,8
5. Clothing Establishments, Supplies and Services	1	3	...	4
6. Barrack Establishments, Supplies and Services	...	15,2	...	15,2
7. Administration of Martial Law	...	1,4	...	1,4
8. Medical Establishments, Services and Supplies	1,0	49,1	4,9	55,0
9. Ordnance Establishments, Stores and Camp Equipage	2	1,8	1	2,1
10. Ecclesiastical	...	3,1	...	3,1
11. Sea Transport Charges	8,6	9,8	1,4	19,8
13. Miscellaneous Services	87,5	203,2	18,5	309,2
14. Military Pensions, Europeans	2	8	1	1,1
TOTAL	159,3	1,269,5	46,5	1,475,3

Section LL.—SPECIAL DEFENCE WORKS—EXPENDITURE.

47.—Special Defence Works.

1886-87. Accounts.		1887-88. Revised.	1887-88. Accounts.
325,6	EXPENDITURE	568,9	456,0

228. In the Budget of 1887-88 this expenditure was shewn as not chargeable to revenue, but the arrangement was subsequently altered as explained in paragraph 258 of last year's report. For the sake of comparison, however, the Budget figures are placed below in juxtaposition with the revised estimate and the actuals. The increase of 130,4 over the expenditure of the previous year is due to the Frontier and Coast Defences having been pushed on rapidly. The actuals compare on the whole favourably with the Budget Estimate, but the Revised Estimate was fixed too high.

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
34,9	India (Inspector General, Military Works)	267,7	338,3	292,2
12,5	Lower Burma	20,0	14,9	14,4
75,7	Bombay	96,0	133,9	64,5
123,1	TOTAL INDIA .	383,7	487,1	371,1
147,2	England	66,3	57,6	59,8
55,3	Exchange	24,6	24,2	25,1
325,6	GRAND TOTAL .	474,6	568,9	456,0

RESULTS.

	Actuals. More.	Actuals. Less
INDIA.		
Actuals with Actuals of previous year	248,0	...
" " Budget Estimate	...	12,6
" " Revised Estimate	...	116,0
ENGLAND.		
Actuals with Actuals of previous year	...	87,4
" " Budget Estimate	...	6,5
" " Revised Estimate	2,2	...
EXCHANGE.		
Actuals with Actuals of previous year	...	30,2
" " Budget Estimate	5	...
" " Revised Estimate	9	...

229. The expenditure in India shows an increase of 248,0 over that of the previous year, in consequence of larger grants for the construction and improvement of the fortifications and lines of Military communication on the North-Western Frontier. The Budget was framed for 383,7 as entered above, but during the course of the year an additional grant of 260,0 was sanctioned for special expenditure, of which 137,3 was surrendered before the close of the year owing to certain projects not having been matured. In consequence of these modifications and of certain reappropriations which became necessary to provide for additional indents sent forward for English stores, the Revised Estimate for Indian outlay was fixed at 487,1. Of this grant, a sum of 75,7 remained unexpended at the close of the year owing (1) to the establishment charges under India having been over-estimated, (2) to inability to utilise fully the grants sanctioned for the defensible post at Mooltan, the Baleli-Regi-Ghazabund Defensive Works and the Miri fortifications, and (3) to stoppage of work on the Karachi defences by reason of bad weather and the late receipt of plans. To this sum of 75,7 must be added the recovery of 40,3 from the Home Government on account of a moiety of the expenditure incurred during 1886-87 and 1887-88 on the Aden Defence Works. This recovery is in addition to the sum of 25,8 mentioned in section K of this report, and like it has been treated as a reduction of the Indian outlay during the year, and neither the budget nor the revised estimate allowed for it.

230. As regards the charges in England the variations arise from large payments having been made for heavy guns for India which had not been anticipated, while the payments for heavy guns for Aden were much less than the estimate.

Section M.—PROVINCIAL ADJUSTMENT.

Provincial and Local Revenue as by Budget.	Provincial Balances. April 1st, 1887.	Provincial Balances. March 31st, 1888.		1887-88. Budget.	1887-88. Revised.	1887-88. Accounts.
16,3	11,9	12,6	India	—2	+3,0	+7
782,9	261,7	271,9	Central Provinces	—94,9	—17,6	+10,2
1,382,1	114,6	200,2	Burma	—9,1	+41,2	+85,6
544,7	72,1	78,6	Assam	—51,2	—19,0	+6,5
5,137,9	417,5	553,0	Bengal	—124,1	+165,7	+135,5
3,805,8	450,0	396,9	North-Western Provinces	—170,0	—128,6	—53,1
1,865,8	356,5	376,6	Punjab	—85,6	—12,6	+20,1
3,501,9	969,0	1,117,5	Madras	—40,8	+83,8	+148,5
4,007,2	765,5	782,1	Bombay	—183,7	—88,2	+16,6
21,044,6	3,418,8	3,789,4	Total	—759,6	+27,7	+370,6

231. As explained in former reports, the above figures represent the surplus or deficit of each Provincial Government in respect of the revenues and charges assigned to it, including Incorporated Local Funds. The Budget contemplated a deficit of 759,6 as compared with the revenues of the year, but the actuals show a surplus of 370,6 as compared with the charges. The net improvement therefore is 1,130,2, and it is derived from economy in expenditure to the extent of 442,9 and additional revenues amounting to 687,3. These differences between the Budget and the accounts are explained in the earlier part of this report, and all that is required now is to show how they have affected each Provincial Government. This is done in the following figures which show that the Provincial balances have increased in all the Provinces except the North-Western Provinces and Bombay where they have diminished by 53,1 and 24,6 respectively. It will also be seen from these figures that as regards Provincial Funds the revenue was short in the North-Western Provinces and Oudh by 38,6, but the other Provinces collected more than was expected in their Budgets. Under Expenditure there are savings in all Provinces except Burma, Bengal, and Bombay which have exceeded their Budgets by 22,5, 26,0, and 15,3 respectively. In the local section the revenue was short by 1, 15,1 and 2 in India, Bengal, and the North-Western Provinces and Oudh. The other Provinces received more than was anticipated in the Budget, and all show a saving as regards expenditure :—

Central Provinces.

Revenue. 1886-87. Accounts.	Revenue. 1887-88. Budget.	Revenue. 1887-88. Revised.	Revenue. 1887-88. Accounts.		Expenditure. 1886-87. Accounts.	Expenditure. 1887-88. Budget.	Expenditure. 1887-88. Revised.	Expenditure. 1887-88. Accounts.
				Provincial—				
469,3	613,9	619,3	630,1	Revenue	120,1	163,9	155,7	152,3
3	4	4	3	Interest	...	...	...	...
...	...	...	6	Post Office, Telegraph and Mint	5,3	5,2	5,4	5,5
68,4	69,2	59,6	60,6	Civil Departments	377,5	381,1	373,2	368,5
5,8	5,6	4,8	6,1	Miscellaneous	32,4	35,8	33,8	34,5
131,8	...	...	...	Railways	123,7	...	...	...
7,8	6,3	8,1	8,0	Buildings and Roads	139,1	180,7	133,8	126,7
...	...	...	...	Transfers to Local	1,0	3,2	6,1	5,2
683,4	695,4	692,2	705,7	Total	799,1	769,9	708,0	692,7
				Local—				
56,6	60,2	60,2	58,5	Revenue	33,5	35,7	33,4	36,6
15,4	15,5	15,7	16,0	Civil Departments	33,3	36,9	34,2	32,4
5,4	5,3	5,1	5,3	Miscellaneous	8	1,3	1,5	1,3
...	...	...	...	Famine	5	1,0	5	3
7,2	6,5	7,9	7,9	Buildings and Roads	21,3	36,2	27,2	25,1
1,0	3,2	6,1	5,2	Transfers from Provincial	...	...	...	...
85,6	90,7	95,0	92,9	Total	89,4	111,1	96,8	95,7
769,0	786,1	787,2	798,6	Total both	888,5	881,0	804,8	788,4
...	...	...	...	Surplus + Deficit—	—119,5	—94,9	—17,6	+10,2

Section M.—PROVINCIAL ADJUSTMENT—*continued.*

Burma.

Revenue. 1886-87. Accounts.	Revenue. 1887-88. Budget.	Revenue. 1887-88. Revised.	Revenue. Accounts.		Expenditure. 1886-87. Accounts.	Expenditure. 1887-88. Budget.	Expenditure. 1887-88. Revised.	Expenditure. Accounts.
				PROVINCIAL—				
944,3	891,6	915,5	938,8	Revenue . . .	201,5	189,8	196,0	189,9
...	...	...	...	Post Office, Telegraph and Mint . . .	5,1	5,1	5,1	5,1
82,1	83,4	93,0	95,5	Civil Departments . .	587,4	603,7	621,7	623,1
4,1	3,6	4,4	4,6	Miscellaneous . . .	40,7	42,5	46,0	46,6
291,7	290,0	335,0	331,1	Railways . . .	282,6	287,9	291,1	285,3
2,9	3,4	3,4	2,7	Irrigation . . .	19,8	32,6	31,5	34,5
4,4	4,7	4,7	4,8	Buildings and Roads .	122,9	117,8	121,0	117,4
...	...	...		Transfers to Local . .	*—2,3*	*—6*	*—1,1*	*—1,5*
1,329,5	1,276,7	1,356,0	1,377,5	TOTAL .	1,257,7	1,278,8	1,311,3	1,300,4
				LOCAL—				
104,5	88,0	87,9	91,8	Revenue . . .	5,4	4,8	4,4	4,6
...	...	...	...	Post Office, Telegraph and Mint . . .	6,7	7,4	7,0	7,0
3,1	3,9	4,0	5,2	Civil Departments . .	57,9	63,7	58,2	53,2
9,6	8,5	10,2	11,0	Miscellaneous . .	3,2	3,7	3,3	3,3
...	...	...	...	Irrigation . . .	3,6	1,0	1,6	1,7
4,7	5,0	4,7	4,8	Buildings and Roads .	18,9	31,2	34,7	33,0
—2,3	*—6*	*—1,1*	*—1,5*	Transfers from Provincial	...	...	...	...
119,6	104,8	105,7	111,3	TOTAL .	95,7	111,8	109,2	102,8
1,449,1	1,381,5	1,461,7	1,488,8	TOTAL BOTH .	1,353,4	1,390,6	1,420,5	1,403,2
...	...	...	...	SURPLUS + DEFICIT— .	*+95,7*	*—9,1*	*+41,2*	*+85,6*

Assam.

Revenue. 1886-87. Accounts.	Revenue. 1887-88. Budget.	Revenue. 1887-88. Revised.	Revenue. Accounts.		Expenditure. 1886-87. Accounts.	Expenditure. 1887-88. Budget.	Expenditure. 1887-88. Revised.	Expenditure. Accounts.
				PROVINCIAL—				
411,5	431,8	444 9	454,8	Revenue . . .	93,7	117,0	113,1	109,5
1	1	1	1	Interest	...	...	...	...
...	...	...	...	Post Office, Telegraph and Mint . . .	2	4	1	1
29,7	31,1	26,0	26,3	Civil Departments . .	212,0	224,5	221,4	221,7
3,9	3,3	3,8	8,6	Miscellaneous . .	13,5	14,9	14,3	15,9
...	...	...	...	Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	21,8	16,0	16,0	15,8
4,1	7,0	6,1	6,2	Railways . . .	18,2	19,5	20,2	20,8
7	6	6	1,7	Buildings and Roads .	62,3	59,9	57,5	56,4
...	...	...	...	Transfers to Local . .	56,9	73,1	56,9	49,8
450,0	473,9	481,5	497,7	TOTAL .	478,6	525,3	499,5	490,0
				LOCAL—				
51,4	52,1	47,5	50,1	Revenue . . .	6	5	6	6
...	...	...	...	Post Office, Telegraph and Mint	3,2	3,5	3,4	3,3
4,8	4,6	9,9	0,3	Civil Department . .	23,2	23,7	23,2	23,8
1,8	1,6	1,7	1,5	Miscellaneous . .	3,2	2,7	2,5	3,0
12,0	12,5	12,3	12,1	Buildings and Roads .	97,9	113,3	99,6	93,3
56,9	73,1	56,9	49,8	Transfers from Provincial .	...	...	...	...
126,9	143,9	128,3	122,8	TOTAL .	128,1	143,7	129,3	124,0
576,9	617,8	609,8	620,5	TOTAL BOTH .	606,7	669,0	628,8	614,0
...	...	...	...	SURPLUS + DEFICIT— .	*—29,8*	*—51,2*	*—19,0*	*+6,5*

Section M.—PROVINCIAL ADJUSTMENT—*continued.*

Bengal.

Revenue. 1886-87. Accounts.	Revenue. 1887-88. Budget.	Revenue. 1887-88. Revised.	Revenue. 1887-88. Accounts.		Expenditure. 1886-87. Accounts.	Expenditure. 1887-88. Budget.	Expenditure. 1887-88. Revised.	Expenditure. 1887-88. Accounts.
				PROVINCIAL—				
3,068,3	2,890,6	2,967,1	2,970,9	Revenue . . .	515,0	544,5	549,6	567,2
8,3	7,3	7,3	6,7	Interest . . .	...	...	...	...
1	1	1	1	Post Office, Telegraph and Mint	1	1	1	1
387,5	350,9	360,3	369,8	Civil Departments . .	2,188,2	2,082,5	2,082,8	2,088,7
95,1	89,6	98,7	92,9	Miscellaneous . .	268,4	267,8	261,8	266,9
...	...	...	...	Construction of Railways (charged against Revenue in addition to that under Famine Insurance) . . .	3	1,0	*—3*	*—2*
527,2	1,026,8	1,126,0	1,127,3	Railways . . .	526,7	910,6	892,2	908,5
222,6	229,2	228,6	206,8	Irrigation . . .	429,7	547,7	554,4	533,7
86,7	17,7	41,3	40,3	Buildings and Roads .	396,2	277,4	282,7	292,7
...	...	...	...	Transfers to Local . .	18,3	52,7	46,1	26,1
4,395,8	4,612,2	4,829,4	4,814,8	TOTAL .	4,342,9	4,684,3	4,669,4	4,683,7
				LOCAL—				
404,1	402,4	399,5	382,2	Revenue . . .	19,8	20,9	8,3	2,2
6,1	4,5	4,5	5,0	Interest . . .	...	...	...	...
1,3	1,9	1,4	1,5	Post Office, Telegraph and Mint	34,4	35,6	35,6	35,7
6,6	51,9	38,7	52,7	Civil Departments . .	19,8	148,2	111,4	133,1
13,1	11,9	8,9	23,8	Miscellaneous . . .	7,5	6,7	6,3	9,1
1,3	1,4	...	...	Irrigation . . .	...	...	...	...
2,2	51,7	30,6	45,4	Buildings and Roads .	371,9	419,0	362,4	352,2
18,3	52,7	46,1	26,1	Transfers from Provincial	...	...	...	...
453,0	578,4	529,7	536,7	TOTAL .	453,4	630,4	524,0	532,3
4,848,8	5,190,6	5,359,1	5,351,5	TOTAL BOTH .	4,796,3	5,314,7	5,193,4	5,216,0
...	...	...	...	SURPLUS + DEFICIT— .	+52,5	—124,1	+165,7	+135,5

North-Western Provinces and Oudh.

Revenue. Accounts.	Revenue. 1887-88. Budget.	Revenue. 1887-88. Revised.	Revenue. 1887-88. Accounts.		Expenditure. 1886-87. Accounts.	Expenditure. 1887-88. Budget.	Expenditure. 1887-88. Revised.	Expenditure. 1887-88. Accounts.
				PROVINCIAL—				
2,750,9	2,488,4	2,504,4	2,496,9	Revenue . . .	826,3	932,0	911,0	879,4
—258,1	..	...	...	Reduction for Capital Expenditure on Public Works not charged against Revenue . .	...	...	...	...
2,0	1,9	1,0	1,1	Interest	...	...	...	...
163,9	142,0	128,5	135,3	Civil Departments . .	1,145,4	1,187,6	1,157,1	1,153,1
34,1	33,4	32,2	28,8	Miscellaneous . .	215,1	217,5	210,7	203,5
...	...	...	...	Construction of Railways (charged against Revenue in addition to that under Famine Insurance) . . .	160,9	58,0	66,0	65,4
146,6	39,0	27,8	27,9	Railways . . .	115,6	30,5	26,4	25,9
473,9	462,4	439,7	436,7	Irrigation . . .	493,4	513,9	515,2	492,1
90,9	93,8	92,6	95,6	Buildings and Roads .	286,2	294 6	301,2	293,7
...	...	...	...	Transfers to Local . .	173,7	194,1	174,1	162,2
3,404,2	3,260,9	3,226,2	3,222,3	TOTAL .	3,416,6	3,428,2	3,361,7	3,275,3

Section M.—PROVINCIAL ADJUSTMENT—*continued.*

North-Western Provinces and Oudh—*continued.*

Revenue. 1886-87. Accounts.	Revenue. 1887-88. Budget.	Revenue. 1887-88. Revised.	Revenue. 1887-88. Accounts.		Expenditure. 1886-87. Accounts.	Expenditure. 1887-88. Budget.	Expenditure. 1887-88. Revised.	Expenditure. 1887-88. Accounts.
				LOCAL—				
500,7	498,2	498,9	498,4	Revenue	2,2	2,4	2,5	2,5
2,6	2,6	2,2	2,3	Interest	...	...	...	...
...	...	...	...	Post Office, Telegraph and Mint	19,2	19,6	18,5	18,0
20,9	22,6	24,4	22,9	Civil Departments	436,1	446,7	438,2	437,5
13,8	13,7	14,2	15,2	Miscellaneous	7	1,0	2,6	2,9
6,9	7,8	7,0	5,9	Buildings and Roads	258,2	272,0	252,1	246,1
173,7	194,1	174,1	162,2	Transfers from Provincial	...	...	...	...
718,6	739,0	720,8	706,9	TOTAL	716,4	741,7	713,9	707,0
4,122,8	3,999,9	3,947,0	3,929,2	TOTAL BOTH	4,133,0	4,169,9	4,075,6	3,982,3
...	...	...	...	SURPLUS + DEFICIT —	*—10,2*	*—170,0*	*—128,6*	*—53,1*

Punjab.

Revenue. 1886-87. Accounts.	Revenue. 1887-88. Bugdet.	Revenue. 1887-88. Revised.	Revenue. 1887-88. Accounts.		Expenditure. 1886-87. Accounts.	Expenditure. 1887-88. Budget.	Expenditure. 1887-88. Revised.	Expenditure. 1887-88. Accounts.
				PROVINCIAL—				
1,331,9	1,302,2	1,331,6	1,321,2	Revenue	277,8	282,9	274,7	277,8
7	8	8	7	Interest	...	...	...	...
2,2	2,2	1,3	1,5	Post Office, Telegraph and Mint	7,4	7,2	11,3	11,4
141,4	135,4	144,0	143,9	Civil Departments	905,4	912,2	905,5	903,9
27,0	22,6	22,5	22,8	Miscellaneous	114,4	127,1	119,7	116,9
7,3	7,0	7,3	7,3	Railways	17,6	20,0	20,9	20,3
4,6	4,3	4,4	4,7	Irrigation	2,1	3,9	4,9	4,2
45,7	40,8	41,5	40,8	Buildings and Roads	258,1	262,1	256,2	235,3
...	...	...	...	Transfers to Local	*—25,1*	*—31,1*	*—36,6*	*—39,3*
1,560,8	1,515,3	1,553,4	1 542,9	TOTAL	1,557,7	1,584,3	1,556,6	1,530,5
				LOCAL—				
311,2	312,5	311,4	315,2	Revenue	103,4	107,1	105,1	106,5
1,1	1,1	1,3	1,1	Post Office, Telegraph and Mint	6,9	6,8	2,0	1,3
11,2	7,9	16,5	17,8	Civil Departments	112,4	105,1	102,8	101,6
16,0	12,5	10,0	8,7	Miscellaneous	5,8	4,8	8,4	8,5
1	...	4	2	Irrigation	...	...	...	...
18,3	16,5	19,0	18,7	Buildings and Roads	83,6	112,2	113,1	96,8
—25,1	*—31,1*	*—36,6*	*—39,3*	Transfers from Provincial	...	...	...	...
332,8	319,4	322,0	322,4	TOTAL	312,1	336,0	331,4	314,7
1,893,6	1,834,7	1,875,4	1,865,3	TOTAL BOTH	1,869,8	1,920,3	1,888,0	1,845,2
...	...	...	...	SURPLUS + DEFICIT —	+23,8	*—85,6*	*—12,6*	+20,1

Madras.

Revenue. 1886-87. Accounts.	Revenue. 1887-88. Budget.	Revenue. 1887-88. Revised.	Revenue. 1887-88. Accounts.		Expenditure. 1886-87. Accounts.	Expenditure. 1887-88. Budget.	Expenditure. 1887-88. Revised.	Expenditure. 1887-88. Accounts.
				PROVINCIAL—				
2,312,2	2,426,8	2,492,9	2,525,5	Revenue	649,4	694,7	660,8	655,4
2	3	2	2	Interest	...	...	...	...
...	...	...	...	Post Office, Telegraph and Mint	10,6	10,7	10,7	10,6
136,8	142,6	136,2	135,1	Civil Departments	1,261,2	1,254,2	1,251,4	1,248,2
17,3	17,7	24,3	24,6	Miscellaneous	190,3	209,8	206,1	213,8
...	...	...	...	Famine Relief	5	1,0	3	1
...	...	...	...	Railways	3,9	5,0	...	...
7,5	8,2	9,0	10,0	Irrigation	42,3	265,1	271,0	262,7
11,2	9,8	10,7	12,8	Buildings and Roads	238,2	179,3	200,8	202,8
...	...	...	...	Transfers to Local	10,1	*—1,7*	13,7	9,2
2,485,2	2,605,4	2,673,3	2,708,2	TOTAL	2,406,5	2,618,1	2,614,8	2,602,8

Section M.—PROVINCIAL ADJUSTMENT—*continued.*

Madras—*continued.*

Revenue. 1886-87. Accounts.	Revenue. 1887-88. Budget.	Revenue. 1887-88. Revised.	Revenue. 1887-88. Accounts.		Expenditure. 1886-87. Accounts.	Expenditure. 1887-88. Budget.	Expenditure. 1887-88. Revised.	Expenditure. 1887-88. Accounts.
				LOCAL—				
764,3	753,2	760,2	795,2	Revenue . . .	319,7	321,0	321,6	324,2
8,0	7,6	8,7	8,3	Interest . . .	1,0	1,1	1,0	9
13,1	12,8	14,9	16,6	Civil Departments . .	129,5	140,6	138,4	138,1
50,0	48,8	49,3	47,8	Miscellaneous . . .	49,5	49,2	55,3	56,0
80,4	74,1	82,5	82,8	Buildings and Roads .	360,8	411,0	387,7	397,6
10,1	—1,7	13,7	9,2	Transfers from Provincial .	...	...	...	...
925,9	894,8	929,3	959,9	TOTAL .	860,5	922,9	904,0	916,8
3,411,1	3,500,2	3,602,6	3,668,1	TOTAL BOTH .	3,267,0	3,541,0	3,518,8	3,519,6
...	...	...	...	SURPLUS + DEFICIT — .	+144,1	—40,8	+83,8	+148,5

Bombay.

Revenue. 1886-87. Accounts.	Revenue. 1887-88. Budget.	Revenue. 1887-88. Revised.	Revenue. 1887-88. Accounts.		Expenditure. 1886-87. Accounts.	Expenditure. 1887-88. Budget.	Expenditure. 1887-88. Revised.	Expenditure. 1887-88. Accounts.
				PROVINCIAL—				
3,650,4	3,389,0	3,524,3	3,544,1	Revenue . . .	1,857,0	1,635,1	1,722,1	1,704,4
5,3	5,4	5,3	5,2	Interest . . .	...	...	...	...
4	4	6	6	Post Office, Telegraph, and Mint . . .	11,2	11,1	12,1	12,1
132,9	126,5	128,9	131,0	Civil Departments . .	1,429,0	1,430,6	1,437,3	1,416,1
27,8	29,2	29,7	31,1	Miscellaneous . .	220,5	215,3	214,9	213,4
...	...	...	...	Railways . . .	1,7	3,6	1,2	1,9
76,0	71,4	73,3	78,1	Buildings and Roads .	479,5	444,8	420,1	407,9
...	...	...	...	Transfers to Local . .	55,3	50,9	59,6	58,8
3,892,8	3,621,9	3,762,1	3,790,1	TOTAL .	4,054,2	3,791,4	3,867,3	3,814,6
				LOCAL—				
280,4	273,5	282,5	292,3	Revenue . . .	5,8	5,8	7,3	6,5
1,2	1,0	1,1	1,0	Interest . . .	1,7	1,5	1,5	1,7
61,7	61,2	63,4	67,2	Civil Departments . .	192,5	210,4	201,8	205,3
14,4	8,6	13,0	13,0	Miscellaneous . .	8,3	7,7	6,8	7,2
41,6	41,0	41,8	41,8	Buildings and Roads .	206,3	225,0	227,0	212,3
55,3	50,9	59,6	58,8	Transfers from Provincial	...	...	...	...
454,6	436,2	461,4	474,1	TOTAL .	414,6	450,4	444,4	433,0
4,347,4	4,058,1	4,223,5	4,264,2	TOTAL BOTH .	4,468,8	4,241,8	4,311,7	4,247,6
...	...	...	...	SURPLUS + DEFICIT — .	—121,4	—183,7	—88,2	+16,6

EXTRAORDINARY RECEIPTS.

232. The amount taken under this head during 1887-88 is 63,7, and it was obtained by the cancellation of certain Government Promissory Notes belonging to the North-Western Provinces Educational Funds. As these Promissory Notes appear to have been purchased originally from Government money, they were cancelled and their value credited to Government as an extraordinary receipt.

Section N.—EXPENDITURE NOT CHARGED TO REVENUE.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
10,585,0	EXPENDITURE	4,994,2	2,976,8	2,784,8

233. The Expenditure is less than the Actuals of the previous year by 7,800,2, and the Budget by 2,209,4, and particulars of these deviations are given at foot of this paragraph, + meaning better and — worse. In the case of the capital outlay on railways, the differences are due to two main causes, namely, the practical completion in 1886-87 of certain lines and the sale of certain other lines to the Bengal-Nagpur Railway Company. The deviations have also resulted, but in a minor degree, from postponement of works and reduced expenditure on stores. The capital outlay on Irrigation works was in some instances over-estimated, but in other respects there is nothing special to record. No capital charges were incurred during 1887-88 in the redemption of liabilities.

	Accounts, 1886-87.	Budget, 1887-88.
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS—		
48. State Railways	+2,871,3	+2,042,4
49. Irrigation works	+14,4	+167,0
50. CAPITAL CHARGES INVOLVED IN REDEMPTION OF LIABILITIES	+4,914,5	...

CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS.

48.—State Railways.

1886-87. Accounts.			Budget.	1887-88. Revised.	Accounts.
58,9	I.—INDIA	East Indian	105,0	70,0	58,3
52,3		Rajputana-Malwa	77,5	170,9	126,5
—4,6		Holkar	3,0	1,2	9
6		Scindia	...	4	2
—311,6		Stores	—63,7	—351,8	—312,5
...		Reserve	72,9	8	...
—104,4			194,7	—108,5	—126,6
27,3	II.—CENTRAL PROVINCES	Wardha-Coal	5,1	—13,9	—14,2
67,6		Nagpur-Chhattisgarh	...	—1,210,3	—1,210,3
—1		Bilaspur-Etawah Survey	...	—10,4	—10,4
85,3		Katni-Umaria	—1,0	11,0	11,1
33,3		Umaria Colliery	22,1	17,6	15,4
6,6		Nagpur-Bengal	...	—169,7	—169,7
220,0			26,2	—1,375,7	—1,378,1
15,0	III.—BURMA	Burma	21,3	18,9	22,8
225,6		Tounghoo-Mandalay Extension	1,095,0	1,053,8	1,056,9
240,6			1,116,3	1,072,7	1,079,7
175,6	IV.—BENGAL	Eastern Bengal	197,4	243,5	233,2
1,8		Northern Bengal	40,3	—23,2	—17,4
27,1		Tirhoot	21,4	38,4	34,6
5,9		Patna-Gya	10,0	3,5	2,4
—1,1		Nalhati	—3	...	...
29,2		Dacca	2,5	—7,4	—8,9
8		Ranaghat-Bhagwangola	...	...	...
77,5		Assam-Behar: Tirhoot Section	26,3	50,0	41,0
165,5		Assam-Behar: Assam-Behar Section	166,4	179,8	172,5
482,3			464,0	484,6	457,4
—26,9	V.—NORTH-WESTERN PROVINCES AND OUDH.	Cawnpore-Achnera	5,0	—2,7	—9,9
1,1		Bareilly-Pilibhit	2,0	2,0	1,8
—25,8			7,0	—7	—8,1

Section N.—EXPENDITURE NOT CHARGED TO REVENUE—*continued.*

48.—State Railways—*continued.*

1886-87, Accounts.			1887-88. Budget.	Revised.	Accounts.
466,1	VI.—PANJAB	North-Western	528,8	780,5	806,8
1		Amritsar-Pathankot	...	...	—1,1
5,2		Rewari-Ferozepur	7,5	—9,4	—14,3
1,413,8		Sind-Pishin, Sibi-Quetta Section	397,7	182,3	142,5
38,0		„ Killa-Abdulla „	13,4	13,8	7,6
375,9		„ Bostan-Gulistan „	84,4	35,0	14,0
193,1		„ Durwaza-Quetta „	40,3	32,2	12,9
...		„ Chaman Extension	...	138,8	166,6
1,029,1		Sind-Sagar—Western Section	377,8	237,0	230,8
42,6		„ Eastern „	31,1	46,7	44,0
270,9		Sutlej Bridge	100,5	77,2	77,8
6,4		Bolan, Temporary Line	8,1	8,1	10,7
...		„ High Level Line	20,0	94,7	77,3
99,1		Kandahar Reserve	55,7	42,6	48,0
...		Reserve for Frontier Lines	150,0	...	...
...		Chenab Bridge	...	10,6	9,2
3,940,3			1,815,3	1,690,1	1,632,8
204,4	VII.—MADRAS	Cuddapah-Nellore	53,0	85,7	85,8
355,8		Bellary-Kistna	472,0	405,0	421,2
2,7		Dharmaveram Extension	7	1,2	7
5,1		Pakal-Villupuram	5	1,6	7
...		Bezvada Extension	140,4	115,4	85,0
...		Hindupur Extension	1	6	1
568,0			666,7	609,5	593,5
2,1	VIII.—BOMBAY	Dhond and Manmad	4,0	2,0	[illegible]
5,323,1		GRAND TOTAL	4,294,2	2,374,0	2,251,8
200,0	*Deduct*—Famine Relief and Insurance—Protective Railways		...	...	...
...	*Deduct*—Frontier Railways		...	...	...
5,123,1	NET CHARGE AGAINST STATE RAILWAYS— CONSTRUCTION, NOT CHARGED TO REVENUE		4,294,2	2,374,0	2,251,8
	DISTRIBUTED AS UNDER—				
3,305,2	India		2,435,9	755,2	676,8
1,321,1	England		1,355,0	1,140,0	1,109,0
496,8	Exchange		503,3	478,8	466,0
5,123,1		TOTAL, AS ABOVE	4,294,2	2,374,0	2,251,8

RESULTS.

	Actuals. More.	Less.
OUTLAY IN INDIA, INCLUDING EXCHANGE—		
Actuals with Actuals of previous year	...	2,659,2
„ Budget Estimate	...	1,796,4
„ Revised Estimate	...	91,2
OUTLAY IN ENGLAND—		
Actuals with Actuals of previous year	...	212,1
„ Budget Estimate	...	246,0
„ Revised Estimate	...	31,0

234. It will be convenient to arrange the following explanatory remarks separately for each province and in the order in which the lines have been placed in the foregoing statement.

India, General and Political.—The comparatively small expenditure on the East Indian Railway is due in a great measure to the completion in 1886-87 of the "Jubilee" Bridge over the Hughli, and to the postponement of a number of works, chiefly the Mogul Serai junction arrangements and additional sidings at certain stations. The sum of 126,5, entered against the Rajputana-Malwa line, is the net outlay after deducting 9,2 as gain by exchange on English stores in stock on the 1st January 1885, and sold between that date and the 31st December 1887. There was a large excess over 1886-87 and also over the budget caused in both instances by the purchase of land for the Colaba-Basin, and by increased supplies of stores from England. The actuals of 1886-87 in the case of the Holkar Railway included credits on account of stores transferred to the Rajputana-Malwa Railway from the Choral Bridge and the workshop buildings at Khandwa. The expenditure in 1887-88 fell below the budget, as the provision made in the latter for 14A class traffic quarters and for the water-supply at Khandwa, was not required, the Rameshwar Nulla in the last-named case having been found sufficient for all necessary requirements. The head Stores represents

Section N.—EXPENDITURE NOT CHARGED TO REVENUE—*continued.*

48.—State Railways—*continued.*

on one side the value of stores purchased during 1887-88, plus the balance brought over from the previous year, and on the other the value of stores issued during 1887-88. The value issued in 1887-88 exceeded the purchases, and produced 97,0 in the Indian account, and 215,5 in the English account, or a total of —312,5. This result is very near the figure of 1886-87, but differs from the budget. The principal cause of this difference is a short expenditure of 225,1 in England, the indents having been less than was anticipated.

Central Provinces.—The large difference apparent in the expenditure of the Wardha-Coal line between 1886-87 and 1887-88 is attributed principally to credit taken in the latter year for one hundred ten-ton coal wagons transferred to the Bilaspur-Etawa Railway, as well as to heavy outlay in 1886-87 for tools and machinery required for the Colliery. The transfer of the wagons was not contemplated in the budget. The credits on account of the Nagpur-Chattisgarh, Bilaspur-Etawah, and Nagpur-Bengal Railways comprise the recovery from the Bengal-Nagpur Railway Company of the capital outlay on those lines. The expenditure was small on the Katni-Umaria Railway, as the construction work was practically complete in 1886-87. In fact the budget was framed for a credit on account of sales to the Umaria Colliery, but it became necessary during the year to purchase coal wagons, the cost of which exceeded the anticipated receipts. The amount entered against the Umaria Colliery includes a write-back of 8,3 from the revenue account of the line, being the loss incurred in working the Colliery to 31st March 1887. Allowing for this special item the real difference between the two years is an excess expenditure of 26,2 in 1886-87, owing to the completion of the works in that year. The budget appears to have been framed too high.

Burma.—The outlay on the Burma open line has followed the budget closely, but has exceeded the expenditure of 1886-87 by 7,7. This result, however, is due to a large credit taken in 1886-87 under the head Ballast Permanent-way, whereby the outlay appeared to be less than it really was. As regards the Tounghoo-Mandalay extension, work was only commenced in December 1886 and was carried on vigorously throughout 1887-88. Hence the large difference between the payments of the two years. The budget allotment was not reached partly in consequence of some rolling-stock not having been received from England within the year, and partly owing to an overestimate on account of land, permanent-way, buildings, and other charges.

Bengal.—The increase in the Eastern Bengal Railway, as compared with 1886-87, is caused by the transfer to this line of the suspense balances of the Dacca and Northern Bengal Railways, and as compared with the budget by additional expenditure for rolling stock and for the land required at Chitpur to double the line to Calcutta. The credits entered against the Northern Bengal and Dacca lines have resulted from the transfer just mentioned. Increased expenditure was incurred in the Tirhoot line for fencing, for the new temporary Mothurapur ghât line, and for the staff quarters at Mozufferpur and Somastipur, which explains the excess over 1886-87 and the budget. The diminished charges of the Patna-Gya line ensue from completion of the works, which were agreed upon with the East Indian Railway Company as necessary to bring the line up to the required standard of efficiency. The saving is chiefly in ballasting and in the postponement of other work. The transaction relating to the Nalhati consist principally of two locomotive engines taken over from the Akhra brick-fields for a sum of 4 not contemplated in the budget. This charge was covered by the value of stores issued from stock. There were practically no transactions during 1887-88 in connection with the Ranaghat-Bhagwangola Railway project. The expenditure in 1886 87 on the Tirhoot section of the Assam-Behar Railway included the outlay on the Gunduck Bridge, which was practically completed in that year. During 1887-88 the Kosi extension involved considerable outlay, and additional grants in excess of the budget were granted for it, but the effect of these charges was practically counterbalanced by credits obtained for plant and material sold or transferred. The charges relating to the Assam-Behar section of this line are also connected with the extension west of the Kosi.

North-Western Provinces and Oudh.—There was a large credit in 1886-87 on account of the Cawnpore-Achnera Railway owing to the transfer of large quantities of stock to the Lucknow-Sitapur-Seeramau Line, and of stores to the Rajputana-Malwa Railway. The difference between the budget and accounts of 1887-88 arises partly from postponement of expenditure, and partly from credits realised from sale of land at Muttra, from transfer to working charges of the interchange sidings at Hattras and from large quantities of machinery and stores returned to stock on the abolition of the workshops at Fatehgurh. The Bareilly-Pilibhit Railway is 36 miles long, and has been constructed from contributions made by the Government of the North-Western Provinces and Oudh from provincial revenues. There is nothing special to note respecting it.

Punjab.—The large expenditure on the North-Western Railway as compared with 1886-87 is connected with the Sukkur Bridge and gradient improvements carried out during the present year, and with a large quantity of permanent-way material purchased in 1887-88 but not used till the following year. The excess over the budget is caused (1) by the transfer to this line of the reserve stores at Kurrachi, and of certain other stores which were imported for the Sind-Pishin Railway and (2) by stores which arrived too

Section N.—EXPENDITURE NOT CHARGED TO REVENUE—*continued.*

48.—State Railways—*concluded.*

late to be used in the year and so remained in balance. With two very trifling exceptions the transactions relating to the Amritsar-Pathankot Railway consisted of stores issued to the North-Western Line and which produced the credit noted in the foregoing statement. The large difference under Rewari-Ferozepur is the result of various writesback in 1887-88 on account of ballasting, permanent-way materials and rolling-stock, which were also not foreseen in the budget. The short outlay on the four sections of the Sind-Pishin Railway as compared with 1886-87 is due to the approaching completion of the line. The budget of the Sibi-Quetta Section was high, in addition to which some parts of the work were put off till the following year. A quantity of permanent-way material was returned to the Kandahar Reserve Stores, and the line having been opened earlier than was expected, the cost of maintenance became a charge on revenue instead of on capital. The outlay on the Killa-Abdulla section was also reduced by credits taken for permanent-way materials returned to stock, while the saving in the Bostan-Gulistan Section accrued (1) from the impossibility of completing certain works owing to their not having been sanctioned in time, and (2) to economies resulting from alterations in designs. The short payments on account of the Durwaza-Quetta section were caused by the temporary suspension of work pending settlement of the question whether Quetta or Bostan should be an engine changing station. The excess in the Chaman Extension occurs in the stores used. The western section of the Sind-Sagar line was nearly complete in 1886-87, and hence the outlay was small during the present year. As compared with the budget the chief saving is in the charges for the Victoria Bridge over the Jhelum and partly also in the expenditure for level crossings and fencing. The charges on account of the Eastern section of the line relate to the conversion from metre to the standard gauge of the two divisions from Lalla-Musa to Malikwal and from Malikwal to Bhera. The increase in 1887-88 as compared with the previous year is due to larger outlay on rolling-stock and stations and buildings. The budget was exceeded chiefly because it did not provide sufficiently for loss by exchange. As regards the Sutlej Bridge less work was required in 1887-88 than in the previous year, and this accounts for the fall in expenditure. The whole of the budget grant could not be utilised in 1887-88. The Bolan temporary line is a surface one and was laid down in the Bolan Pass to meet the requirements of the Military Department. There is nothing special to record here about it. The head Kandahar Reserve represents a net charge and is dependent upon the amount of stores purchased and issued during the year. The fluctuations are unavoidable. The Chenab Bridge was sanctioned and commenced during 1887-88.

Madras.—The bulk of the work on the Cuddapah-Nellore Railway under construction of line, ballast and permanent-way and rolling stock was finished in 1886-87. The budget for 1887-88 was exceeded in consequence of new work sanctioned after it was framed. As regards the Bellary-Kistna Railway the accounts of 1887-88 include the expenditure up to 31st December 1887, when it was made over to the Southern Mahratta Railway Company. This expenditure must be borne by Government according to the terms of the agreement with the Company. The Bezwada extension is being constructed on behalf of the Government of India by His Highness the Nizam's Guaranteed State Railway Company. Work was commenced in January 1887, but under an agreement with the Government, the payments in 1886-87 were made from the funds of the Company. Those payments with interest at 4 per cent. have been refunded to the Company and included in the accounts of 1887-88. The full amount sanctioned in the budget has not been spent owing to reduced outlay in England accompanied by smaller loss by exchange and reduced freight and landing charges, &c.

49.—Irrigation Works.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
	BILUCHISTAN—			
7,0	Khushdil Khan Reservoir	30,0	26,3*	...
	BENGAL—			
43,5	Orissa Canals	65,0	57,5	40,6
5	Midnapore Canal	1,2	1,4	2
13,6	Sone Canals	16,5	17,1	13,8
	N.-W. PROVINCES AND OUDH—			
3,6	Ganges Canal	16,3	13,6	8,9
157,4	Lower Ganges Canal	224,5	134,5	136,4
8,7	Agra Canal	5,3	7,0	4,8
1,1	Eastern Jumna Canal	3,9	2,9	1,7

Section N.—EXPENDITURE NOT CHARGED TO REVENUE—*concluded.*

49.—Irrigation Works—*concluded.*

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
	PANJAB—			
25,1	Western Jumna Canal	42,0	28,2	27,9
6,3	Bari-Doab Canal	9,0	2,0	1,7
94,5	Sirhind Canal	74,0	83,9	75,1
37,0	Chenab Canal	63,0	74,4	77,3
27,2	Other Works	17,2	16,7	14,0
	MADRAS—			
15,1	Godavari Delta	24,5	18,4	19.4
35,7	Kistna	57,7	47,6	41,3
26,0	Sangam Anicut System	6,1	12,8	13,1
—4	Kurnool Canal	...	...	—1,1
...	Periyar Project	...	25,7	27,1
21,9	Other Projects	9,7	10,9	11,9
	BOMBAY—			
3,4	Desert Canal	8,9	8,6	5,7
1,9	Begari Canal	...	6	6
15,6	Eastern Nara Works	18,4	11,3	11,4
2,7	Other Projects	1,0	1,4	1,2
...	RESERVE	5,8	...	...
547,4	TOTAL OUTLAY	700,0	602,8	533,0
	This includes—			
2,0	Outlay in England	...	7,0	6,9
	Exchange	...	2,9	2,9

RESULTS.	ACTUALS. More.	Less.
Actuals with Actuals of previous year		14,4
„ Budget Estimate	...	167,0
„ Revised Estimate	...	69,8

235. The following are the principal points in this group.

Biluchistan.—The charges on account of the Khushdil Khan Reservoir have been removed from this group to 43—Minor Works and Irrigation.

Bengal.—The short payments in this province occur chiefly in connection with the Orissa Canals for which the budget was too high, and where the rapid percolation of water retarded the progress of some works. Work was also delayed partly from scarcity of labour and partly from sanctions having been received late.

The *North-Western Provinces and Oudh.*—Here the decrease is in the Ganges Canals and is also attributed mainly to an overestimate, and in a minor degree to the stoppage of the Myapur regulator and to payment not having been made during the year for lands that were purchased.

Punjab.—As compared with 1886-87 the Sirhind Canal shews a decrease as it is nearing completion, the Chenab Canal an increase on account of additional work done.

Madras.—The charges of the Kistna Canal were apparently over-estimated.

50.—Capital Charge involved in Redemption of Liabilities.

1886-87. Accounts.	1887-88. Budget.	Revised.	Accounts.
4,914,5	...	...	...

236. There were no transactions under this head in 1887-88.

Section O.—PERMANENT DEBT.

	1887-88. Budget.	Revised.	Account.
INDIA—			
Incurred	2,001,5	5,501,9	5,505,3
Discharged	1,0	67,9	69,5
NET INDIA	+2,000,5	+5,434,0	+5,435,8
ENGLAND—			
Redemption of East Indian Railway Annuity	...	...	...
Redemption of Sind, Punjab and Delhi Railway annuity	...	...	...
India 3 per cent.: Money raised by the issue	...	...	...
Total incurred	...	...	...
Discharged	...	...	...
NET ENGLAND	...	...	...
NET BOTH	+2,000,5	+5,434,0	+5,435,8

237. These figures have already been explained in paragraph 45. Of the sum of 5,505,3 mentioned above 2,000,0 comprised the loan from the public and 3,500,0 the loan from the Gwalior Durbar. Of the latter loan, 315,6 was received in Government rupees and 3,183,8 in Gwalior and Chandori coins, making a total of 3,499,4. These coins were melted by the mint and credit given at one rupee for each 165 grains of pure silver, and the balance of 6 was received by deduction from the accruing interest.

Section P.—UNFUNDED DEBT.

	1887-88. Budget.	Revised.	Accounts.
Special Loans	+3,499,8	— 2	— 5
Treasury Notes and Service Funds, India	+ 53,1	+ 46,9	+ 42,3
Savings Bank Deposits	+ 660,2	+875,4	+884,7
TOTAL	+4,213,1	+922,1	+926,5

238. As already stated in paragraph 45, the Gwalior loan was provided for in the Budget under *Special Loans*, but classified as Permanent Debt in the Revised Estimate and Accounts. The —5 entered under Special Loans in the accounts represents the commuted value of certain pensions chargeable against the 1st Oudh Loan. These commutations are compulsory when the monthly stipends fall below four annas, and they are also allowed on the application of the pensioners if the pension is below one rupee per mensem. The Budget for *Service funds* was too high as regards the Bengal Uncovenanted Service Family Pension Fund.

239. Details of the *Savings Bank Deposits* are given below. The budget for Presidency Savings Banks contemplated a large excess of withdrawals over deposits at the mofussil stations in the Madras and Bombay Presidencies where those Banks received deposits through the treasuries, in consequence of the transfer of district accounts to the Post Office Banks, but the deposits at the Presidency towns were unexpectedly great and covered these special withdrawals. The increase in the Civil Engineer's Provident Fund is due to the extension of its benefits to the superior Civil Officers of the Telegraph Department and to the pensionable employés of the Revenue Establishments of State Railways.

	Budget.	Revised.	Accounts.
Presidency Savings Banks	—88,0	5,0	—1
District Savings Bank	...	...	1
Post Office Savings Banks	700,0	800,0	800,7
State Railway Provident Institutions	38,0	38,8	42,5
Civil Engineer's Provident Fund	6,6	18,8	30,6
Regimental Savings Banks	...	7,0	6,5
Special accounts	3,6	5,8	4,4
TOTAL	660,2	875,4	884,7

Section Q.—DEPOSITS AND ADVANCES.

	Budget.			1887-88. Revised.			Accounts.		
INDIA—									
Provincial Balances (net)			—759,6			+ 27,7			+ 370,6
Excluded Local Funds	632,5	—613,8=	+ 18,7	635,9	—620,3=	+ 15,6	720,7	—708,9=	+ 11,8
Political, Railway and Military Prize Funds	37,2	—49,6=	— 12,4	309,3	—318,6=	— 9,3	309,1	—262,4=	+ 46,7
Departmental and Judicial Deposits	14,241,3	—14,210,2=	+ 31,1	13,699,0	—13,733,7=	— 34,7	14,255,2	—14,188,3=	+ 66,9
Advances	6,252,5	—6,366,8=	—114,3	9,910,0	—9,987,4=	— 77,4	10,126,5	—10,322,2=	— 195,7
Suspense Accounts	9,3	—59,8=	— 50,5	12,0	—42,7=	— 30,7	84,0	—212,2=	— 128,2
Exchange on Remittance Accounts			—276,5			—121,9			—489,5
Miscellaneous	39,1	—42,3=	— 3,2	338,8	—30,8=	+ 308,0	368,6	—45,0=	+ 323,6
ENGLAND	70,9	—65,0=	+ 5,9	9,1	—10,0=	— 9	9,1	—10,5=	— 1,4
TOTAL			—1,160,8			+76,4			+4,8

240. In the foregoing statement the third line of figures in each column shows net transactions. The gross receipts and payments are entered in the first and second lines, except for the head *Provincial Balances* as they are already given in Section M of this report. The gross receipts and payments relating to Exchange on Remittance Accounts are entered at foot of this paragraph. The first head, *Provincial Balances*, has already been explained in para. 231. The net result under *Excluded Local Funds* is very nearly what the estimates contemplated, considering that they represent purely Banking accounts. The gross transactions were large, as the Gujarat Police Fund was provincialised during the year, and its receipts and payments were written back from this group to Revenue and Service expenditure. The head *Political and other Funds* now includes the Bahu Begum's Stipend Fund and the various funds belonging to the Guaranteed Railway Companies. The large credit in 1887-88 has accrued from increased receipts in the Fire Insurance and Provident Funds of the Bombay, Baroda and Central India Railway. The fluctuations under *Departmental and Judicial Deposits* are unavoidable considering the character and magnitude of the transactions. During the last three years the net result has been +67,0+44,6 and +66,9. The head *Advances* shows larger payments than were contemplated in the Budget, and the excess occurs chiefly in "Mint Certificates and Bullion Advances," the silver coinage being about double the amounts contemplated in the Budget and larger receipts occurring towards the close of the year. The large sum standing against *Suspense Account* is made up largely of the balances in the hands of Opium Agents in Bengal on 31st March 1888, and which were higher than usual. The amount entered under *Exchange on Remittance Accounts* may be analysed as follows. The difference between Budget and Accounts is connected with the operations of the Railway Companies as stated in para. 245 :—

Budget, 1887-88. Sterling amount.	Exchange. Cr.	Exchange. Dr.	Sterling liabilities increased.	Accounts, 1887-88. Sterling amount.	Exchange. Cr.	Exchange. Dr
...	...	...	Permanent debt	*Nil*	*Nil*	
5,9	2,2	...	Other debt heads	—1,4	...	6
			Receipts from Railway Companies to be repaid hereafter.			
1,532,0	569,0	...	*Guaranteed Railways*	+14,3	6,1	...
241,1	89,5	...	*Subsidized Railways*	781,4	341,2	...
			Payments to Railway Companies for recovery hereafter.			
—148,4	...	55,1	*Guaranteed Railways*	—14,7	...	6,2
—587,3	...	218,1	*Subsidized Railways*	...	...	...
			Payments to Railway Companies against Receipts from them in previous years.			
—21,8	...	8.1	*Guaranteed Railways*	—308,2	...	129.6
—1 671,8	...	620,9	*Subsidized Railways*	—1,046,9	...	439,9
—94,2	...	35,0	Increase in the English cash balance	—619,9	...	260,5
TOTAL	660,7	937,2	TOTAL	...	347,3	836,8
NET	...	276,5	NET	...	...	489,5

241. Of the sum of 323,6 under *Miscellaneous*, 318,7 is credited to the head "London Bills Payable Exchange," and represents the difference between the Exchange on Council Bills drawn in the year and the Exchange on the bills discharged. The amount is comparatively large, as the drawings of the Secretary of State in March 1888 were almost entirely in the form of bills which could not be presented until after March 1888.

242. The —1,4 in *England* is made up as follows :—

Repayment by the Imperial Government of expenses in England in connection with the employment of Native troops in Soudan and Nubia	+1
Net amount recovered from the Imperial Exchequer in repayment of expenditure on account of Defence Works at Aden	+5
Portion of the outstanding interest repaid by the Sindh, Punjab and Delhi Railway Company on the purchase of their undertaking by the State claimed during the year	—2,0
TOTAL	—1,4

Section R.—LOANS TO MUNICIPALITIES, NATIVE STATES, &c.

	1887-88. Budget.	1887-88. Revised.	1887-88. Accounts.
India	162,6 —839,8	267,3 —689,8	271,2 —668,2
	—677,2	—422,5	—397,0

243. The details of these amounts are given in the following figures, which for the first time shew the Budget Estimate, as well as the account entries. This addition admits of a more minute examination of the amounts than has been made hitherto :—

1887-88. Budget. Amount advanced.	1887-88. Budget. Amount repaid.		1887-88. Accounts. Amount advanced.	1887-88. Accounts. Amount repaid.
...	14,6	Loans to Native States	7,1	42,7
...	1,8	Advances for Ceylon Cable	...	1,8
716,3	57,3	Loans to Presidency Corporations and Port Trusts	600,5	126,0
2,5	17,3	Do. Mofussil Municipalities	4,0	17,3
100,0	...	Do. Port Fund	48,5	...
...	3,0	Do. District and other Local Committees	...	5,2
21,0	68,6	Do. Landholders and other Notabilities	8,1	78,2
839,8	162,6	TOTAL	668,2	271,2

244. The 7,1 advanced to *Native States* comprises 3,1 taken by the Jaora State and 4,0 by the Nawab of Cambay for which no provision was made in the Budget. On the other hand, the Maisur State repaid in the year 28,0 more than was expected from it. The loans contemplated in the Budget to *Presidency Corporations, &c.*, were 386,3 and 250,0 respectively to the Calcutta and Bombay Port Trusts for the new Docks, and 80,0 for Madras Harbour Works, but the actual amounts drawn were 300,2, 256,6, and 43,7. The repayments by these Corporations and Trusts were unusually large in Calcutta where those on account of the Hugli Bridge, the Calcutta Municipality and the Port Trust loans amounted to 83,4 against an estimate of 37,8 only. The 2,5 provided in the Budget for advance to *Moffusil Municipalities* referred to the Simla Town Hall, but the actual amount taken was 2,8, in addition to which an unexpected advance of 1,0 was granted to the Cawnpore Municipality for drainage improvement. The sum of 48,5 entered against *Port Funds* includes 45,3 advanced to the Kurrachee Harbour Board and 3,2 to the Moulmein Port Fund, the provision of 100,0 in the Budget being for the former alone. The excess recovery from *District and Local Committees* occurs in Madras and Bombay and is distributed among a number of funds. As regards loans to *Landholders and other Notabilities*, Bombay provided for a payment of 20,0 to the Manager, Sindh Encumbered Estates, but only 5 was taken. The saving of 19,5, however, was counterbalanced to some extent by new loans of 2,5 and 4,0 respectively to the Talukdaree Settlement Officer, Broach, and to Rajah Feroze Khan of Khairpore, which were not anticipated at the time the Budget was prepared. The excess recovery of 9,6 from *Landholders, &c.*, includes 5 from the Rajah of Hindole in Bengal, 5 from the Dholepore State in the North-West Provinces, 2,5 from Ramnad Zemindary in Madras, and the rest chiefly from the Manager, Sindh Encumbered Estates, Bombay.

Section S.—CAPITAL OF RAILWAY COMPANIES.

	India, 1887-88.			England, 1887-88.			Total, 1887-88.		
	Budget.	Revised.	Accounts.	Budget.	Revised.	Accounts.	Budget.	Revised.	Accounts.
Guaranteed Companies.									
B. B. & C. I.	+36,6	+77,9	+80,4	−185,0	−107,7	−104,1	−148,4	−29,8	−14,7
G. I. P.	+192,5	+256,7	+228,5	+549,8	−400,2	−398,4	+742,3	−143,5	−169,9
M.	+9,2	−4,6	+4,7	−31,0	+3,8	+9,6	−21,8	−8	+14,3
O. & R.	−160,0	−60,0	−53,1	+940,5	−85,4	−84,2	+780,5	−145,4	−137,3
S. I.	+19,2	+64,2	+73,9	−10,0	−76,8	−74,9	+9,2	−12,6	−1,0
	+97,5	+334,2	+343,4	+1,264,3	−666,3	−652,0	+1,361,8	−332,1	−308,6
Subsidized Companies.									
S. M.	−529,8	−675,2	−629,9	−60,0	+930,1	+930,4	−589,8	+254,9	+300,5
I. M.	−882,0	−1,249,6	−1,227,0	−785,8	+195,1	+180,1	−1,667,8	−1,054,5	−1,046,9
B. Central	...	−13,6	−3,4	−1,5	+243,8	+243,8	−1,5	+230,2	+240,4
B. Nagpur	−358,9	−1,560,8	−1,514,7	+600,0	+1,745,4	+1,755,2	+241,1	+184,6	+240,5
	−1,770,7	−3,499,2	−3,375,0	−247,3	+3,114,4	+3,109,5	−2,018,0	−384,8	−265,5
Total	−1,673,2	−3,165,0	−3,031,6	+1,017,0	+2,448,1	+2,457,5	−656,2	−716,9	−574,1

245. As explained in former reports these are all net sums. The Indian figures represent the difference between the advances taken by the Railway Companies and the credits given to them chiefly on account of stores used. The English figures represent the capital deposited by the Companies with the Secretary of State, less payments made therefrom. These figures are necessarily exposed to great fluctuations. During the present year, in the Indian account the advances to Guaranteed Companies were less than the Budget Estimate by 253,9 of which 106,3 was short drawn by the Oudh and Rohilkund Company. The credits were very near the Budget, the actual difference being 8,1 only. In the case of the Subsidized Companies the advances exceeded the Budget by 1,604,9, the Southern Mahratta, the Indian Midland and the Bengal-Nagpur having drawn respectively 100,8, 345,0 and 1,155,8 more than was provided in the Budget.

246. In England, the amount received on account of the subscribed capital was 226,0 less than the Budget. This sum represents three short receipts, one of 1,591,3 owing to debentures having been renewed instead of being replaced by fresh capital, another of 2,000,0 owing to capital having been subscribed in March 1887, which was not expected until 1887-88, and the third of 127,8 owing to that sum not having been required. On the other hand, the receipts from several Companies exceeded the Budget by 3,493,1. There was a short receipt in England of 29,7 on account of transfer fees and miscellaneous refunds, which are at all times difficult to estimate. On the payment side the expenditure was less by the sum of 1,591,3 mentioned above, the discharge of debentures having been below the Budget to that extent. The payments on account of stores and establishment charges, &c., were also short by 45,4.

Section T.—REMITTANCES.

	1887-88. Budget.	Revised.	Accounts.
Money Order (net)	...	...	5,0
Other Local Remittances (net)	8,5	1,6	—20,9
Other Departmental Accounts (net)	—2	395,2	6,9
Accounts between Civil and other Departments (net)—			
Post Office	...	...	—6,8
Telegraph	...	...	1
Marine	...	...	—5,3
Military	...	...	—63,2
Public Works	...	570,0	29,8
Remittance Account between England and India (net)	—93,3	—18,2	40,1
TOTAL	—85,0	948,6	—14,3

247. The 5,0 against the first item here represents money orders issued but not paid on 31st March 1888. From the following figures it will be seen that this method of remitting small sums is still in great favour and has made important strides during the present year. The other figures entered in this group are the net result of very large transactions and there is nothing special to record in respect of them.

		Issued.	Paid.
1884-85	Money order transactions	8,192,8	8,197,0
1885-86		9,312,4	9,298,4
1886-87		10,538,9	10,519,1
1887-88		11,665,7	11,660,7

Section U.—SECRETARY OF STATE'S BILLS.

	Budget.	1887-88. Revised.	Accounts.
Drawings	16,250,0	15,250,0	15,358,5
Payments	16,250,0	14,691,1	14,682,5

248. The following bills were drawn during the year by the Secretary of State :—

	£	Rx.	Rate in Pence.
On account of allotments in April 1887	1,773,4	2,498,6	17·03
" " May "	1,527,8	2,182,0	16·80
" " June "	1,452,8	2,070,7	16·83
" " July "	1,339,8	1,902,6	16·90
" " August "	874,4	1,231,0	17·04
" " September "	710,7	998,5	17·08
" " October "	475,8	675,5	16·90
" " November "	1,062,1	1,521,3	16·75
" " December "	1,470,0	2,076,6	16·02
" " January 1888	1,557,0	2,194,4	17·02
" " February "	1,411,7	2,002,5	16·91
" " March "	1,703,0	2,458,7	16·62
	15,358,5	21,812,4	16·89

249. The receipts, in England, of capital subscribed by the Railway Companies being much in excess of the Budget as explained in paragraph 245, the original estimate of drawings by the Secretary of State on India was reduced by 1,000,0 in the Revised Estimate which was closely followed by the actual allotments.

250. The payment account of the year may be stated as follows :—

	£	Rx.
Bills of 1886-87 outstanding on 1st April 1887	271,3	380,0
Bills drawn in 1887-88 as entered above	15,358,5	21,812,4
Total bills for payment	15,629,8	22,192,4
Bills paid in 1887-88	14,682,5	20,817,7
Bills outstanding on 1st April 1888	947,3	1,374,7

Section V.—CASH BALANCE.

	Budget.	1887-88. Revised.	Accounts.
Balance on 1st April 1887	15,093,7	18,476,6	18,476,6
Balance on 31st March 1888	13,276,0	19,347,4	19,784,4
Increase (+) or decrease (—) of balance on 31st March 1888	—1,817,7	+870,8	+1,307,8

251. This difference between the estimate and the accounts is distributed between India and England in the following proportions :—

	Budget.	1887-88. Revised.	Accounts,
India	—1,911,9	+537,3	+687,9
England	+94,2	+333,5	+619,9
TOTAL	—1,817,7	+870,8	+1,307,8

Budget Estimates . . . . . 1887-88.

Revised Estimates . . . . . 1887-88.

Accounts . . . . . 1887-88.

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General Statement of

[Rx. 1 is recorded for every 10 Rupees in respect of

	For details, *vide* Abstract.	RECEIPTS.			
		ACCOUNTS, 1886-87.	BUDGET ESTIMATE, 1887-88.	REVISED ESTIMATE, 1887-88.	ACCOUNTS, 1887-88.
Revenue—					
Principal Heads of Revenue—		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue	...	23,055,724	22,937,600	22,982,900	23,189,292
Opium	...	8,942,976	8,893,300	8,544,200	8,515,462
Salt	...	6,657,644	6,604,600	6,723,100	6,670,728
Stamps	...	3,751,280	3,716,200	3,848,100	3,876,298
Excise	...	4,375,174	4,225,400	4,503,100	4,534,655
Other Heads	A	7,699,333	7,751,600	7,954,300	7,994,571
TOTAL, PRINCIPAL HEADS	"	54,482,131	54,128,700	54,555,700	54,781,006
Interest	"	670,548	686,500	749,200	746,555
Post Office, Telegraph, and Mint	"	2,027,482	2,025,300	2,186,600	2,229,546
Receipts by Civil Departments	"	1,461,658	1,425,300	1,419,500	1,495,742
Miscellaneous	"	848,274	1,177,000	1,349,900	1,606,108
Railways	"	14,477,759	14,892,500	14,412,800	14,533,360
Irrigation	"	1,656,705	1,688,000	1,706,800	1,714,274
Buildings and Roads	"	727,574	539,500	566,200	592,338
Receipts by Military Departments	"	985,003	897,400	979,900	1,060,815
TOTAL REVENUE	...	77,337,134	77,460,200	77,926,600	78,759,744
Extraordinary Receipts—					
N.-W. Provinces Educational Fund	...	...	...	63,700	63,690
Debt, Deposits, and Advances—					
Permanent Debt (net Incurred)	C	9,727,538	2,000,500	5,434,000	5,435,799
Unfunded Debt (net Incurred)	"	775,845	4,213,100	922,100	926,491
Deposits and Advances (net)	"	1,305,177	...	76,400	4,827
Loans to Municipalities, Native States, &c. (net Recoveries)	"	82,826	...	...	...
Remittances (net)	"	236,551	...	948,600	...
Secretary of State's Bills drawn	"	12,136,279	16 250,000	15,250,000	15,358,577
TOTAL RECEIPTS	...	101,601,350	99,923,800	100,621,400	100,549,128
Balance on 1st April—India	...	12,754,478	13,016,578	13,195,785	13,195,785
England £	...	4,726,585	2,077,085	5,280,829	5,280,829
GRAND TOTAL	...	119,082,413	115,017,463	119,098,014	119,025,742

Accounts and Estimates.

transactions *in India*, including those of "Exchange."]

	For details, *vide* Abstract.	DISBURSEMENTS. Accounts, 1886-87.	Budget Estimate, 1887-88.	Revised Estimate, 1887-88.	Accounts, 1887-88.
		Rx.	*Rx.*	*Rx.*	*Rx.*
Expenditure—					
Direct Demands on the Revenues	B	9,746,191	9,650,600	9,611,500	9,438,163
Interest	"	4,310,403	4,412,200	5,518,700	5,441,754
Post Office, Telegraph, and Mint	"	2,145,262	2,261,500	2,256,200	2,255,829
Salaries and Expenses of Civil Departments	"	12,698,516	13,179,700	12,897,300	12,906,364
Miscellaneous Civil Charges	"	4,701,057	4,856,200	4,777,200	4,761,130
Famine Relief and Insurance	"	309,020	94,500	93,300	91,408
Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	"	183,077	75,000	81,700	80,945
Railway Revenue Account	"	15,666,427	16,481,900	16,567,100	16,655,746
Irrigation	"	2,310,654	2,441,300	2,484,400	2,461,646
Buildings and Roads	"	5,201,767	5,553,200	5,599,600	5,451,049
Army Services	"	19,525,042	19,197,000	20,459,700	20,417,934
Special Defence Works	"	325,626	...	568,900	456,017
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	...	77,123,042	78,203,100	80,915,600	80,417,985
Add—Provincial Surpluses: that is, portion of Allotments to Provincial Governments not spent by them in the year	End of B	359,147	200	+321,100	+452,438
Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial balances	"	—323,482	—759,800	—293,400	—81,847
TOTAL EXPENDITURE CHARGED AGAINST REVENUE	...	77,158,707	77,443,500	80,943,300	80,788,576
Expenditure not charged to Revenue—					
Capital outlay on Railways and Irrigation Works	End of B	5,670,484	4,994,200	2,976,800	2,784,824
Special Defence Works	...	...	474,600	...	...
Capital charge involved in Redemption of Liabilities	End of B	4,914,546	...	...	...
Debt, Deposits, and Advances—					
Deposits and Advances (net)	C	...	1,160,800	...	...
Loans to Municipalities, Native States, &c. (net Payments)	"	...	677,200	422,500	396,944
Capital of Railway Companies (net Payments)	"	684,373	656,200	716,900	574,127
Remittances (net)	"	...	85,000	...	14,333
Secretary of State's Bills paid	"	12,177,689	16,250,000	14,691,100	14,682,540
TOTAL DISBURSEMENTS	...	100,605,799	101,741,500	99,750,600	99,241,344
Balance on 31st March—India	...	13,195,785	11,104,678	13,733,085	13,883,701
England £	...	5,280,829	2,171,285	5,614,329	5,900,697
GRAND TOTAL	...	119,082,413	115,017,463	119,098,014	119,025,742

Revenue	77,337,134	77,460,200	77,926,600	78,759,744
Expenditure chargeable thereon	77,158,707	77,443,500	80,943,300	80,788,576
Surplus (+) or Deficit (—)	+178,427	+16,700	—3,016,700	—2,028,832

Abstract A.—*Details*

[Rx. 1 is recorded for every 10 Rupees in respect of
The figures in thick type are those

HEADS OF REVENUE.	Budget Estimate, 1887-88.					
	India.			England.	Exchange.*	Total.
	Imperial.	Provincial.	Local.			
	Rx.	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
A.—Principal Heads of Revenue—						
I.—Land Revenue	14,156,000	8,655,600	126,000	...	...	22,937,600
II.—Opium	8,893,300	...	...	...	...	8,893,300
III.—Salt	6,577,800	26,800	...	...	...	6,604,600
IV.—Stamps	1,074,200	2,642,000	...	...	...	3,716,200
V.—Excise	3,096,000	1,125,800	3,600	...	...	4,225,400
VI.—Provincial Rates	800	637,200	2,319,500	...	...	2,957,500
VII.—Customs	1,217,600	15,100	...	...	...	1,232,700
VIII.—Assessed Taxes	833,700	572,300	...	...	...	1,406,000
IX.—Forest	521,800	608,900	...	...	...	1,130,700
X.—Registration	152,100	150,600	...	...	...	302,700
XI.—Tributes from Native States	722,000	...	...	...	...	722,000
TOTAL	37,245,300	14,434,300	2,449,100	...	...	**54,128,700**
B.—XII.—Interest	640,900	16,200	15,700	10,000	3,700	**686,500**
C.—Post Office, Telegraph and Mint—						
XIII.—Post Office	1,210,900	2,400	3,000	...	...	1,216,300
XIV.—Telegraph	628,700	300	...	7,000	2,600	638,600
XV.—Mint	170,400	...	...	...	...	170,400
TOTAL	2,010,000	2,700	3,000	7,000	2,600	**2,025,300**
D.—Receipts by Civil Departments—						
XVI.—Law and Justice: Courts of Law	22,200	275,600	100	...	...	297,900
XVI.—Law and Justice: Jails	40,500	253,000	...	...	...	293,500
XVII.—Police	11,900	222,100	89,900	...	...	323,900
XVIII.—Marine	57,700	115,000	600	...	...	173,300
XIX.—Education	1,300	127,400	70,000	...	...	198,700
XX.—Medical	...	42,000	11,500	2,200	800	56,500
XXI.—Scientific and other Minor Departments	23,100	46,000	10,600	1,300	500	81,500
TOTAL	156,700	1,081,100	182,700	3,500	1,300	**1,425,300**
E.—Miscellaneous—						
XXII.—Receipts in aid of Superannuation, &c.	228,500	31,600	100	96,400	35,800	392,400
XXIII.—Stationery and Printing	54,600	42,600	...	...	...	97,200
XXIV.—Exchange	365,400	...	...	...	...	365,400
XXV.—Miscellaneous	74,100	130,800	113,700	2,500	900	322,000
TOTAL	722,600	205,000	113,800	98,900	36,700	**1,177,000**
H.—Railways—						
XXVI.—State Railways (gross Earnings)	9,948,700	1,369,800	...	200	100	11,318,800
XXVII.—Guaranteed Companies (net Traffic Receipts)	3,515,000	...	...	...	...	3,515,000
XXVIII.—Subsidized Companies (Repayment of Advances of Interest)	58,700	...	...	...	...	58,700
TOTAL	13,522,400	1,369,800	...	200	100	**14,892,500**
J.—Irrigation—						
XXIX.—Major Works: Direct Receipts	374,900	584,300	...	...	...	959,200
Portion of Land Revenue due to Irrigation	576,500	...	...	...	...	576,500
XXX.—Minor Works and Navigation	27,700	123,200	1,400	...	...	152,300
TOTAL	979,100	707,500	1,400	...	...	**1,688,000**
K.—Buildings and Roads—						
XXXI.—Military Works	36,400	...	...	...	...	36,400
XXXII.—Civil Works	9,700	245,100	217,200	22,700	8,400	503,100
TOTAL	46,100	245,100	217,200	22,700	8,400	**539,500**
L.—Receipts by Military Departments—						
XXXIII.—Army: Effective	800,900	...	...	30,000	11,200	842,100
Non-Effective	49,100	...	...	4,500	1,700	55,300
TOTAL	850,000	...	...	34,500	12,900	**897,400**
TOTAL REVENUES	56,173,100	18,061,700	2,982,900	176,800	65,700	**77,460,200**

* The columns headed "Exchange" show, under the several heads of Revenue and Expenditure which include transactions in England, the Exchange thereon calculated in accordance with the average rate obtained, or estimated to be obtained, for Bills and Telegraphic Transfers sold during the year.

of Revenue.

transactions in India, including those of "Exchange."]
which appear in the General Account.

Revised Estimate, 1887-88.						Accounts, 1887-88.					
India.			England.	Exchange.*	Total.	India.			England.	Exchange.*	Total.
Imperial.	Provincial.	Local.				Imperial.	Provincial.	Local.			
Rx.	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
14,048,100	8,810,600	124,200	...	...	22,982,900	14,214,844	8,845,965	128,483	...	...	23,189,292
8,544,200	...	...	...	...	8,544,200	8,515,462	...	...	...	...	8,515,462
6,696,200	26,900	...	...	...	6,723,100	6,643,454	27,274	...	...	...	6,670,728
1,116,500	2,731,600	...	...	...	3,848,100	1,127,166	2,749,132	...	...	...	3,876,298
3,302,700	1,197,300	3,100	...	...	4,503,100	3,325,752	1,205,394	3,509	...	...	4,534,655
900	667,700	2,330,100	...	...	2,998,700	850	673,991	2,360,482	...	...	3,035,323
1,333,900	14,700	...	...	...	1,340,600	1,333,401	15,436	...	...	...	1,348,837
839,500	577,600	...	...	...	1,417,100	823,667	607,769	...	...	...	1,431,436
522,000	619,700	...	...	...	1,141,700	521,415	602,710	...	...	...	1,124,125
156,300	153,900	...	...	...	310,200	156,710	154,543	...	...	...	311,253
740,000	...	...	...	...	740,000	743,597	...	...	...	...	743,597
37,298,300	14,800,000	2,457,400	...	...	54,555,700	37,406,318	14,882,214	2,492,474	...	...	54,781,006
623,900	15,100	16,500	66,000	27,700	749,200	621,664	14,462	16,727	65,978	27,724	746,555
1,196,600	1,500	2,700	...	...	1,200,800	1,209,329	2,256	2,611	...	...	1,214,196
753,500	500	...	11,100	4,700	769,800	747,466	505	...	11,206	4,709	763,886
216,000	...	...	...	...	216,000	251,437	...	...	19	8	251,464
2,166,100	2,000	2,700	11,100	4,700	2,186,600	2,208,232	2,761	2,611	11,225	4,717	2,229,546
19,600	291,200	...	...	...	310,800	23,547	298,930	485	...	...	322,962
19,200	215,600	...	...	...	234,800	30,071	218,817	...	...	...	248,888
16,600	229,700	84,200	...	...	330,500	25,711	227,247	97,335	...	...	350,293
73,800	122,700	...	...	...	196,500	73,254	121,675	98	...	...	195,027
1,300	138,200	73,800	...	...	213,300	1,410	145,506	78,289	...	...	225,205
...	40,700	15,200	2,500	1,000	59,400	120	39,335	16,572	2,764	1,161	59,952
18,600	38,400	16,200	700	300	74,200	29,775	45,964	16,804	614	258	93,415
149,100	1,076,500	189,400	3,200	1,300	1,419,500	183,888	1,097,474	209,583	3,378	1,419	1,495,742
216,200	35,300	100	104,600	43,900	400,100	218,692	37,080	104	104,118	43,751	403,745
32,300	41,800	...	...	...	74,100	34,031	46,251	...	...	...	80,282
518,900	...	...	...	...	518,900	744,471	...	...	...	...	744,471
90,200	143,300	115,600	5,400	2,300	356,800	99,371	136,080	129,529	8,893	3,737	377,610
857,600	220,400	115,700	110,000	46,200	1,349,900	1,096,565	219,411	129,633	113,011	47,488	1,606,108
9,349,000	1,502,200	...	200	100	10,851,500	9,371,808	1,499,791	...	230	97	10,871,926
3,534,000	...	...	...	...	3,534,000	3,636,670	...	...	...	...	3,636,670
27,300	...	...	...	...	27,300	24,764	...	...	...	...	24,764
12,910,300	1,502,200	...	200	100	14,412,800	13,033,242	1,499,791	...	230	97	14,533,360
412,700	561,800	...	...	...	974,500	418,453	532,508	...	...	...	950,961
578,400	...	...	...	...	578,400	602,555	...	...	...	...	602,555
30,200	123,300	400	...	...	153,900	32,139	128,361	258	...	...	160,758
1,021,300	685,100	400	...	...	1,706,800	1,053,147	660,869	258	...	...	1,714,274
37,700	...	...	...	...	37,700	40,413	...	...	...	...	40,413
11,500	272,800	208,000	25,500	10,700	528,500	11,972	282,119	221,475	25,601	10,758	551,925
49,200	272,800	208,000	25,500	10,700	566,200	52,385	282,119	221,475	25,601	10,758	592,338
869,800	...	...	37,300	15,700	922,800	931,027	...	...	36,752	15,444	983,223
50,200	...	...	4,900	2,000	57,100	70,673	...	...	4,872	2,047	77,592
920,000	...	...	42,200	17,700	979,900	1,001,700	...	...	41,624	17,491	1,060,815
55,995,800	18,574,100	2,990,100	258,200	108,400	77,925,600	56,657,141	18,659,101	3,072,761	261,047	109,694	78,759,744

Abstract B.—*Details*

[Rs. 1 is recorded for every 10 Rupees in

The figures in thick type are those

	Budget Estimate, 1887-88.					
	India.			England.	Exchange.†	Total.
	Imperial.	Provincial.	Local.			
	Rx.	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
A.—Direct Demands on the Revenues—						
1.—Refunds and Drawbacks	135,300	63,200	3,700	...	...	202,200
2.—Assignments and Compensations	552,500	815,100	...	...	...	1,367,600
Charges in respect of Collection, *viz.*:—						
3.—Land Revenue	265,300	2,937,700	464,800	700	300	3,668,800
4.—Opium (including cost of Production)	2,504,000	...	...	1,500	600	2,506,100
5.—Salt (including cost of Production)	467,500	1,500	...	100	...	469,100
6.—Stamps	−6,600	91,600	...	67,700	25,100	177,800
7.—Excise	86,600	31,200	800	200	100	118,900
8.—Provincial Rates	...	17,500	29,700	...	...	47,200
9.—Customs	49,800	85,300	...	...	...	135,100
10.—Assessed Taxes	18,600	15,000	...	...	...	33,600
11.—Forest	326,000	409,000	...	1,900	700	737,600
12.—Registration	93,800	92,800	...	...	...	186,600
TOTAL	4,492,800	4,559,900	499,000	72,100	26,800	**9,650,600**
B.—Interest—						
13.—Interest on Debt* other than that charged to Railways and Irrigation Works	418,100	...	...	2,630,100	976,900	4,025,100
14.—Interest on other Obligations	383,800	...	2,600	500	200	387,100
TOTAL	801,900	...	2,600	2,630,600	977,100	**4,412,200**
C.—Post Office, Telegraph and Mint—						
15.—Post Office	1,100,200	39,300	73,000	110,800	41,200	1,364,500
16.—Telegraph	622,900	500	...	136,700	50,800	810,900
17.—Mint	79,000	...	...	5,200	1,900	86,100
TOTAL	1,802,100	39,800	73,000	252,700	93,900	**2,261,500**
D.—Salaries and Expenses of Civil Departments—						
18.—General Administration	604,000	607,400	70,600	246,700	91,600	1,710,300
19.—Law and Justice { Courts of Law	88,300	2,608,400	100	2,000	700	2,699,500
19.—Law and Justice { Jails	158,200	657,400	...	...	...	815,600
20.—Police	833,900	2,554,100	327,300	...	...	3,715,300
21.—Marine (including River Navigation)	278,500	135,800	2,200	326,700	121,300	864,500
22.—Education	14,800	704,700	598,600	900	300	1,319,300
23.—Ecclesiastical	171,500	...	...	300	100	171,900
24.—Medical	44,700	589,000	159,300	7,400	2,800	803,200
25.—Political	592,800	300	100	27,300	10,100	630,600
26.—Scientific and other Minor Departments	208,200	129,300	25,200	19,500	7,300	449,500
TOTAL	3,054,900	8,076,400	1,183,400	630,800	234,200	**13,179,700**
E.—Miscellaneous Civil Charges—						
27.—Territorial and Political Pensions	638,200	...	...	27,200	10,100	675,500
28.—Civil Furlough and Absentee Allowances	5,400	...	...	217,000	80,600	303,000
29.—Superannuation Allowances and Pensions	93,400	617,600	2,000	1,608,000	597,300	2,918,300
30.—Stationery and Printing	51,200	387,200	4,300	109,700	40,700	593,100
32.—Miscellaneous	129,300	125,900	72,000	28,500	10,600	366,300
TOTAL	917,500	1,130,700	78,300	1,990,400	739,300	**4,856,200**
F.—Famine Relief and Insurance—						
33.—Famine Relief	...	1,000	1,000	...	...	2,000
35.—Construction of Protective Irrigation Works	92,500	...	...	...	...	92,500
TOTAL	92,500	1,000	1,000	...	...	94,500
Carried over	11,161,700	13,807,800	1,837,300	5,576,600	2,071,300	34,454,700

* The "Interest on Debt" is distributed as follows:—

	Budget Estimate, 1887-88.			
	India.	England.	Exchange.	Total.
	Rx.	£	Rx.	Rx.
Interest on Debt (other than that charged to Railways and Irrigation Works) as above	418,100	2,630,100	976,900	4,025,100
Under Railway Revenue Account	2,560,700	552,500	205,200	3,318,400
Under Irrigation	1,024,900	...	...	1,024,900
TOTAL	4,003,700	3,182,600	1,182,100	8,368,400

† See foot-note to Abstract A., p. 416.

of Expenditure.

respect of transactions in *India*, including those of "Exchange."]
which appear in the General Account.

Revised Estimate, 1887-88.						Accounts, 1887-88.					
India.			England.	Exchange.†	Total.	India.			England.	Exchange.†	Total.
Imperial.	Provincial.	Local.				Imperial.	Provincial.	Local.			
Rx.	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx*	*Rx.*
141,900	64,600	5,200	...	...	211,700	150,468	67,602	5,912	...	...	223,982
542,900	926,200	...	...	...	1,469,100	541,538	927,425	...	...	...	1,468,963
251,900	2,805,900	461,000	200	100	3,519,100	241,393	2,774,337	470,766	133	56	3,486,685
2,510,400	...	...	1,200	500	2,512,100	2,423,238	...	...	941	396	2,424,575
427,800	1,500	...	100	...	429,400	409,191	1,435	...	55	23	410,704
—7,100	91,800	...	55,700	23,400	163,800	—5,750	91,993	...	54,338	22,833	163,414
89,500	32,200	700	100	...	122,500	93,059	33,434	578	5	2	127,078
...	47,000	17,000	...	...	64,000	...	52,195	9,943	...	...	62,138
49,400	87,500	...	100	...	137,000	48,679	86,184	...	20	8	134,891
16,100	14,500	...	...	...	30,600	15,019	13,660	...	...	...	28,679
342,800	417,800	...	1,900	800	763,300	322,955	394,342	...	1,758	739	719,794
94,900	94,000	...	...	...	188,900	93,981	93,279	...	...	...	187,260
4,460,500	4,583,000	483,900	59,300	24,800	**9,611,500**	4,333,771	4,535,886	487,199	57,250	24,057	**9,438,163**
342,000	...	...	3,365,700	1,413,600	5,121,300	275,441	...	...	3,365,222	1,414,099	5,054,762
394,500	...	2,500	300	100	397,400	384,045	...	2,539	287	121	386,992
736,500	...	2,500	3,366,000	1,413,700	**5,518,700**	659,486	...	2,539	3,365,509	1,414,220	**5,441,754**
1,101,100	44,300	66,600	116,300	48,900	1,377,200	1,102,304	44,322	65,336	114,940	48,299	1,375,201
590,500	500	...	133,400	56,000	780,400	604,849	473	...	127,661	53,644	786,627
91,000	...	...	5,300	2,300	98,600	87,339	...	...	4,691	1,971	94,001
1,782,600	44,800	66,600	255,000	107,200	**2,256,200**	1,794,492	44,795	65,336	247,292	103,914	**2,255,829**
620,800	703,100	70,000	268,900	112,900	1,775,700	612,381	703,541	73,599	267,858	112,556	1,769,935
73,400	2,581,400	...	500	200	2,655,500	75,868	2,574,402	138	453	190	2,651,051
132,100	616,500	100	...	...	748,700	152,145	619,621	106	...	...	771,872
807,600	2,597,400	321,900	...	...	3,726,900	795,005	2,579,904	318,712	...	...	3,693,621
308,400	136,800	1,900	148,300	62,300	651,700	333,421	133,625	1,493	142,448	59,858	670,845
16,100	725,300	539,600	700	300	1,282,000	16,894	718,107	555,924	624	262	1,291,811
159,600	...	...	500	200	160,300	158,341	...	...	550	231	159,122
39,500	560,800	154,300	7,000	2,900	764,500	40,211	560,597	154,411	6,848	2,878	764,945
630,900	16,500	200	30,500	12,800	690,900	626,085	14,914	197	30,604	12,860	684,660
266,500	118,600	25,500	21,500	9,000	441,100	277,030	118,749	26,279	18,620	7,824	448,502
3,054,900	8,050,400	1,113,500	477,900	200,600	**12,897,300**	3,087,381	8,023,460	1,130,859	468,005	196,659	**12,906,364**
586,500	...	...	15,900	6,700	609,100	572,846	...	...	15,749	6,618	595,213
3,200	...	...	216,000	90,700	309,900	2,597	...	...	215,560	90,580	308,737
87,900	624,400	2,400	1,603,000	673,300	2,991,000	88,263	626,717	2,727	1,597,940	671,470	2,987,117
60,600	382,000	3,800	87,500	36,800	570,700	60,903	384,129	5,390	89,317	37,532	577,171
65,700	100,900	81,600	34,000	14,300	296,500	61,065	100,898	84,294	32,837	13,798	292,892
803,900	1,107,300	87,800	1,956,400	821,800	**4,777,200**	785,674	1,111,744	92,311	1,951,403	819,998	**4,761,130**
...	300	500	...	...	800	...	67	335	...	...	402
92,500	...	...	...	...	92,500	91,006	...	...	...	...	91,006
92,500	300	500	...	...	**93,300**	91,006	67	335	...	...	**91,408**
10,930,900	13,785,800	1,754,800	6,114,600	2,568,100	35,154,200	10,751,810	13,715,952	1,778,579	6,089,459	2,558,848	34,894,648

Revised Estimate, 1887-88.				Accounts, 1887-88.			
India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total.
Rx.	£	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
342,000	3,365,700	1,413,600	5,121,300	275,441	3,365,222	1,414,099	5,054,762
2,587,200	552,100	231,900	3,371,200	2,557,786	552,080	231,990	3,341,856
1,019,200	...	...	1,019,200	1,017,542	...	...	1,017,542
3,948,400	3,917,800	1,645,500	**9,511,700**	3,850,769	3,917,302	1,646,089	**9,414,160**

Abstract B.—*Details*

[Rx. 1 is recorded for every 10 Rupees

Heads of Expenditure.	Budget Estimate, 1887-88. India. Imperial.	Provincial.	Local.	England.	Exchange.*	Total.
	Rx.	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
Brought forward	11,161,700	13,807,800	1,837,300	5,576,600	2,071,300	34,454,700
G.—37.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	75,000	...	...	...	75,000
H.—Railway Revenue Account—						
38.—State Railways: Working Expenses	5,020,300	811,000	...	...	...	5,831,300
Interest on Debt	2,117,700	443,000	...	552,500	205,200	3,318,400
Annuities in purchase of Railways	...	...	...	1,683,000	625,100	2,308,100
Interest on Capital deposited by Companies	400	...	...	426,400	158,400	585,200
39.—Guaranteed Companies: Surplus Profits, Land and Supervision	573,000	...	...	...	...	573,000
Interest	29,400	...	...	2,700,000	1,002,900	3,732,300
40.—Subsidized Companies: Land, &c.	40,500	19,500	...	...	...	60,000
41.—Miscellaneous Railway Expenditure	70,000	3,600	...	...	...	73,600
Total	7,851,300	1,277,100	...	5,361,900	1,991,600	**16,481,900**
J.—Irrigation—						
42.—Major Works: Working Expenses	291,700	354,200	...	...	...	645,900
Interest on Debt	513,700	511,200	...	...	...	1,024,900
43.—Minor Works and Navigation	271,400	497,800	1,000	200	100	770,500
Total	1,076,800	1,363,200	1,000	200	100	**2,441,300**
K.—Buildings and Roads—						
44.—Military Works	1,298,100	...	...	1,900	700	1,300,700
45.—Civil Works	691,600	1,816,600	1,626,200	86,100	32,000	4,252,500
Total	1,989,700	1,816,600	1,626,200	88,000	32,700	**5,553,200**
L.—Army Services—						
46.—Army: Effective	13,143,700	...	...	1,886,200	700,600	15,730,500
Non-Effective	866,300	...	...	1,896,000	704,200	3,466,500
Total	14,010,000	...	...	3,782,200	1,404,800	**19,197,000**
LL.—Special Defence Works—						
47.—Special Defence Works	...	...	...	...	...	...
Total Expenditure, Imperial and Provincial	36,089,500	18,339,700	3,464,500	14,808,900	5,500,500	78,203,100
Transfers between Provincial and Local	...	+340,600	—340,600	...	...	...
M.—*Add*—Portion of Allotments to Provincial Governments not spent by them in the year	...	...	+200	...	...	—759,600
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances	...	—618,600	—141,200			
Total Expenditure charged against Revenue	36,089,500	18,061,700	2,982,900	14,808,900	5,500,500	**77,443,500**

	Budget Estimate, 1887-88. India.	England.	Exchange.	Total.
	Rx.	£	*Rx.*	*Rx.*
N.—Expenditure not charged to Revenue—				
Capital Expenditure on Railways and Irrigation Works—				
48.—State Railways	2,435,900	1,355,000	503,300	4,294,200
49.—Irrigation Works	700,000	...	...	700,000
Total	3,135,900	1,355,000	503,300	4,994,200
Special Defence Works	383,700	66,300	24,600	474,600

* See foot-note to Abstract A, p. 414.

of Expenditure—continued.

"n respect of transactions in *India*, including those of "Exchange."]

Revised Estimate, 1887-88.						Accounts, 1887-88.					
India.			England.	Exchange.*	Total.	India.			England.	Exchange.*	Total.
Imperial.	Provincial.	Local.				Imperial.	Provincial.	Local.			
Rx.	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
10,930,900	13,785,800	1,754,800	6,114,600	2,568,100	35,154,200	10,751,810	13,715,952	1,778,579	6,089,459	2,558,848	34,894,648
...	81,700	...	...	...	**81,700**	...	80,945	...	...	...	**80,945**
4,676,200	784,500	...	...	...	5,460,700	4,792,939	801,248	...	...	...	5,594,187
2,143,600	443,600	...	552,100	231,900	3,371 200	2,120,328	437,458	...	552,080	231,990	3,341,856
..	...	...	1,683,500	707,100	2,390,600	...	...	...	1,683,456	707,405	2,390,861
400	...	...	469,000	197,000	666,400	378	...	...	468,936	197,051	666,365
721,000	...	...	...	...	721,000	714,057	...	...	...	...	714,057
29,900	...	...	2,695,000	1,131,900	3,856,800	25,595	...	...	2,694,920	1,132,431	3,852,946
32,500	14,500	...	...	...	47,000	29,011	14,616	...	...	...	43,627
44,000	9,400	...	...	...	53,400	42,598	9,249	...	...	...	51,847
7,647,600	1,252,000	...	5,399,600	2,267,900	**16,567,100**	7,724,906	1,262,571	...	5,399,392	2,268,877	**16,655,746**
310,700	372,000	...	...	...	682,700	326,043	351,564	...	...	...	677,607
514,500	504,700	...	...	...	1,019,200	513,608	503,934	...	...	...	1,017,542
280,500	500,300	1,600	100	...	782,500	292,815	471,861	1,788	23	10	766,497
1,105,700	1,377,000	1,600	100	...	**2,484,400**	1,132,466	1,327,359	1,788	23	10	**2,461,646**
1,272,700	...	...	6,300	2,600	1,281,600	1,222,763	...	...	6,546	2,751	1,232,060
898,500	1,773,300	1,510,300	95,700	40,200	4,318,000	893,026	1,732,667	1,461,410	92,864	39,022	4,218,989
2,171,200	1,773,300	1,510,300	102,000	42,800	**5,599,600**	2,115,789	1,732,667	1,461,410	99,410	41,773	**5,451,049**
14,197,900	...	...	1,898,300	797,300	16,893,500	14,243,976	...	...	1,843,046	774,466	16,861,488
865,100	...	...	1,902,200	798,900	3,566,200	860,932	...	...	1,897,969	797,545	3,556,446
15,063,000	...	...	3,800,500	1,596,200	**20,459,700**	15,104,908	...	...	3,741,015	1,572,011	**20,417,934**
487,100	...	...	57,600	24,200	**568,900**	371,137	...	...	59,766	25,114	**456,017**
37,405,500	18,269,800	3,266,700	15,474,400	6,499,200	80,915,600	37,201,016	18,119,494	3,241,777	15,389,065	6,466,633	80,417,985
...	+318,800	—318,800	...	...	...	...	+ 270,520	−270,520	...	...	...
...	+ 263,200	+ 57,900	...	...	+ 27,700	...	+ 346,751	+ 105,687	...	...	+ 370,591
...	−277,700	—15,700				...	−77,664	−4,183			
37,405,500	18,574,100	2,990,100	15,474,400	6,499,200	**80,943,300**	37,201,016	18,659,101	3,072,761	15,389,065	6,466,633	**80,738,576**

Revised Estimate, 1887-88.				Accounts, 1887-88.			
India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total.
Rx.	£	Rx.	Rx.	Rx.	£	Rx.	Rx.
755,200	1,140,000	478,800	2,374,000	676,725	1,109,027	466,024	2,251,776
592,900	7,000	2,900	602,800	523,222	6,919	2,907	533,048
1,348,100	1,147,000	481,700	2,976,800	1,199,947	1,115,946	468,931	2,784,824
...	...	..	...	...	...	...	...

Abstract C.—*Details of Receipts and Disbursements*

[Rx. 1 is recorded for every 10 Rupees in respec
The figures in thick type are those

	Budget Estimate, 1887-88.			Revised Estimate, 1887-88.			Accounts, 1887-88.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	£	*Rx.*
Revenue (from Abstract A)	77,217,700	176,800	77,394,500	77,560,000	258,200	77,818,200	78,389,003	261,047	78,650,950
Exchange added to Revenue . . .	65,700	...	65,700	108,400	...	108,400	109,694	..	109,694
Extraordinary Receipts .	...	...	...	63,700	...	63,700	63,690	...	63,690
Total .	77,283,400	176,800	77,460,200	77,732,100	258,200	77,990,300	78,562,387	261,047	78,823,434
O.—Permanent Debt incurred—									
Rupee Debt—									
4 p.c. Rupee Loan	...	...	...	2,000,000	...	...	5,500,009	...	
Gwalior Loan .	...	...	...	3,500,000	...	...	...	...	
Stock Notes .	1,500	...	...	1,900	...	...	5,264	...	
Proposed Loan .	2,000,000	...	...	...	..	...	...	...	
Total .	2,001,500	...	2,001,500	5,501,900	...	5,501,900	5,505,273	...	5,505,273
Net .	...	...	2,000,500	...	...	5,434,000	...	...	5,435,799
P.—Unfunded Debt—									
Special Loan . .	3,500,000	...	...	...	...	...	...	...	
Treasury Notes . .	...	...	...	128,200	...	...	100	...	
Deposits of Service Funds . . .	123,800	...	...				123,322	...	
Savings Bank Deposits	3,953,300	...	...	4,465,200	...	...	4,679,185	...	
Total .	7,577,100	...	7,577,100	4,593,400	...	4,593,400	4,802,607	...	4,802,607
Net .	...	...	4,213,100	...	...	922,100		...	926,491
Q.—Deposits and Advances—									
Balances of Provincial Allotments . .	200	...	...	321,100	...	...	423,685	...	
Excluded Local Funds	632,500	...	...	635,900	...	...	720,734	...	
Political and Railway Funds . . .	37,200	...	...	309,300	...	...	309,115	...	
Departmental and Judicial Deposits . .	14,241,300	...	...	13,699,000	...	...	14,255,238	...	
Advances . . .	6,252,500	70,900	...	9,910,000	9,100	...	10,126,503	9,090	
Suspense Accounts .	9,300	...	...	12,000	...	...	83,972	...	
Miscellaneous . .	39,100	...	...	338,800	...	...	368,642	...	
Total .	21,212,100	70,900	21,283,000	25,226,100	9,100	25,235,200	26,287,889	9,090	26,296,979
Net .	...	...	0	...	...	76,400	...	...	4,827
Carried over .	108,074,100	247,700	...	113,053,500	267,300		115,158,156	270,137	

other than Revenue and Expenditure.

of transactions *in India*, including those of "Exchange,"]
which appear in the General Account.

	Budget Estimate, 1887-88.			Revised Estimate, 1887-88.			Accounts, 1887-88.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	£	
Expenditure, Imperial and Provincial (from Abstract B) . .	57,893,700	14,808,900	72,702,600	58,942,000	15,474,400	74,416,400	58,562,287	15,389,065	73,951,352
Exchange, charged as Expenditure . .	5,500,500	...	5,500,500	6,499,200	...	6,499,200	6,466,633		6,466,633
Add—Provincial Surpluses, transferred to "Deposits"	200	...	200	321,100	...	321,100	423,685		423,685
Deduct—Provincial Deficits, charged against "Deposits" .	—759,800		—759,800	—293,400		—293,400	—53,094		—53,094
Total .	62,634,600	14,808,900	77,443,500	65,468,900	15,474,400	80,943,300	65,399,511	15,389,065	80,788,576
Expenditure not charged to Revenue—									
Capital Expenditure on Public Works not charged against Revenue . . .	3,135,900	1,355,000		1,348,100	1,147,000		1,199,947	1,115,946	
Special Defence Works	383,700	66,300		...	...		...	...	
Add—Exchange on Expendture not charged to Revenue	527,900	...		481,700	...		468,931		
Total .	4,047,500	1,421,300	5,468,800	1,829,800	1,147,000	2,976,800	1,668,878	1,115,946	2,784,824
O—Permanent Debt discharged—									
Rupee Debt—									
5½ p. c. Loan . .	...	...		...	...		670	...	
5 p. c. Loan . .	...	...		...	...		50	...	
4½ p. c. Loan . .	...	...		...	...		1,540	...	
4 p. c. Loans . .	...	...		63,700	...		66,701	...	
Loans under discharge	1,000	...		1,600	...		...	...	
Provincial Debentures	...	...		2,600	...		...	...	
Stock Notes . .	...	...		...	...		513	...	
Total .	1,000	...	1,000	67,900	...	67,900	69,474	...	69,474
Net .	...	...	0	...	...	0	...	...	0
P.—Unfunded Debt—									
Special Loans .	200	...		200	...		524	...	
Treasury Notes . .	...	...			...		...	...	
Deposits of Service Funds . .	70,700	...		81,300	...		81,122	...	
Savings Bank Deposits .	3,293,100	...		3,589,800	...		3,794,470	...	
Total .	3,364,000	...	3,364,000	3,671,300	..	3,671,300	3,876,116	...	3,876,116
Net .	...	...	0	...	...	0	...	...	0
Q.—Deposits and Advances—									
Balances of Provincial Allotments . .	759,800			293,400	...		53,094	...	
Excluded Local Funds .	613,800			620,300	...		708,969	...	
Political and Railway Funds . . .	49,600			318,600	...		262,387	...	
Departmental and Judicial Deposits . .	14,210,200			13,733,700	...		14,188,352	...	
Advances . . .	6,366,800	65,000		9,987,400	8,000		10,322,203	8,439	
Suspense Accounts .	59,800	...		42,700	...		212,169	...	
Exchange on Remittance Accounts net) .	276,500	...		121,900	...		489,482	...	
Miscellaneous . .	42,300			30,800	2,000		45,035	2,022	
Total .	22,378,800	5,000 6	22,443,800	25,148,800	10,000	25,158,800	26,281,691	10,461	26,292,152
Net .	...	...	1,160,800	...	...	0	...	...	0
Carried over .	92,425,900	16,295,200		96,186,700	16,631,400		97,295,670	16,515,472	

Abstract C.—*Details of Receipts and Disbursements*

	Budget Estimate, 1887-88.			Revised Estimate, 1887-88.			Accounts, 1887-88.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	*£*	*Rx.*	*Rx.*	*£*	*Rx.*	*Rx.*	*£*	*Rx.*
Brought forward .	108,074,100	247,700		113,053,500	267,300		115,158,156	270,137	
R. Loans to Municipalities, Native States, &c.—	162,600	...	162,600	267,300	...	267,300	271,197	...	271,197
Net .	...	...	0	...	...	0	...	...	0
S. Capital Receipts from Railway Companies—									
On Account of Subscribed Capital .	...	5,790,100		...	5,563,000		594	5,564,153	
Repayments . .	1,396,100	...		1,389,700	29,700		1,388,007	29,715	
Total .	1,396,100	5,790,100	7,186,200	1,389,700	5,592,700	6,982,400	1,388,601	5,593,868	6,982,469
Net .	...	...	0	...	...	0	...	...	0
T. Remittances—									
Inland Money Orders . .	11,200,000	...		11,646,300	...		11,665,664		
Other Local Remittances (net) .	8,500	...		1,600	...		...		
Other Departmental Accounts . .	778,000	...		686,800	...		274,527		
Net Receipts by Civil Treasuries from—									
Post Office .	844,400	...		934,300	...		921,993		
Guaranteed Railways . .	3,663,500	...		3,400,200	...		3,272,499		
Net Receipts from Civil Treasuries by—									
Telegraph .	127,100	...		56,200	...		77,388		
Marine . .	265,200	...		273,500	...		299,263		
Military . .	12,769,300	...		13,702,900	...		13,682,427		
Public Works .	5,167,200	...		4,715,800	...		3,934,992		
Remittance Account between England and India . .	1,193,700	153,500		1,097,500	182,500		1,192,092	205,994	
Total .	36,016,900	153,500	36,170,400	36,515,100	182,500	36,697,600	35,320,845	205,994	35,526,839
Net .	...	...	0	...	...	948,600	...	...	0
U. Secy. of State's Bills drawn .	...	16,250,000	16,250,000	...	15,250,000	15,250,000	...	15,358,577	15,358,577
Total Receipts .	145,649,700	22,441,300		151,225,600	21,292,500		152,138,799	21,428,576	
V. Opening Balance	13,016,578	2,077,085		13,195,785	5,280,829		13,195,785	5,280,829	
Grand Total .	158,666,278	24,518,385		164,421,385	26,573,329		165,334,584	26,709,405	

other than Revenue and Expenditure—continued.

	Budget Estimate, 1887-88.			Revised Estimate, 1887-88.			Accounts, 1887-88.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	£	*Rx.*
Brought forward .	92,425,900	16,295,200		96,186,700	16,631,400		97,295,670	16,515,472	
R.—Loans to Municipalities, Native States, &c.	839,800	...	839,800	689,800	...	689,800	668,141	...	668,141
Net .	...	...	**677,200**	..	...	**422,500**	...	...	**396,944**
S.—Payments to Railway Companies on Capital Account—									
For discharge of Debenture .	...	2,017,300		...	426,000		...	426,000	
For Expenditure . .	3,069,300	2,755,800		4,554,700	2,718,600		4,420,287	2,710,309	
Total .	3,069,300	4,773,100	7,842,400	4,554,700	3,144,600	7,699,300	4,420,287	3,136,309	7,556,596
Net .	...	...	**656,200**	...	...	**716,900**	...	...	**574,127**
T.—Remittances—									
Inland Money Orders . .	11,200,000	...		11,646,300	...		11,660,656		
Other Local Remittances (net) .	...	...		...	...		20,947		
Other Departmental Accounts . .	778,200	...		291,600	...		267,640		
Net payments into Civil Treasuries by—									
Post Office .	844,400	...		934,300	...		928,788		
Guaranteed Railways . .	3,663,500	...		3,400,200	...		3,272,499		
Net Issues from Civil Treasuries to—									
Telegraph .	127,100	...		56,200	...		77,271		
Marine . .	265,200	...		273,500	...		304,532		
Military . .	12,769,300	...		13,702,900	...		13,745,552		
Public Works .	5,167,200	...		4,145,800	...		3,905,236		
Remittance Account between England and India . .	161,700	1,278,800		115,200	1,183,000		201,124	1,156,927	
Total .	34,976,600	1,278,800	36,255,400	34,566,000	1,183,000	35,749,000	34,384,245	1,156,927	35,541,172
Net .	...	...	**85,000**	...	...		...	...	**14,333**
U.—Secy. of State's Bills paid . .	16,250,000	...	**16,250,000**	14,691,100	...	**14,691,100**	14,682,540	...	14,682,540
Total Disbursements . .	147,561,600	22,347,100		150,688,300	20,959,000		151,450,883	20,808,708	
V.—Closing Balance	11,104,678	2,171,285		13,733,085	5,614,329		13,883,701	5,900,697	
Grand Total .	158,666,278	24,518,385		164,421,385	26,573,329		165,334,584	26,709,405	

Abstract D.—*Account of Provincial and Local Savings charged to Revenue and held at the disposal of Provincial Governments under their Provincial Contracts.*

A.—Provincial Balances.

	India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Budget Estimate, 1887-88.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Balance at end of 1886-87 (by Revised Estimates, 1886-87)	...	164,515	...	59,883	111,881	296,414	143,063	387,716	502,447	1,665,919
Added in 1887-88	...	...	...	...	...	...	...	...	...	...
Spent in 1887-88	...	74,500	2,100	51,400	72,100	167,300	69,000	12,700	169,500	618,600
Balance at end of 1887-88	...	90,015	— 2,100	8,483	39,781	129,114	74,063	375,016	332,947	1,047,319
Revised Estimate, 1887-88.										
Balance at end of 1886-87 (by Accounts)	...	196,059	71,743	68,407	199,892	433,806	173,569	433,705	548,978	2,126,159
Added in 1887-88	...	...	44,700	...	160,000	...	...	58,500	...	263,200
Spent in 1887-88	...	15,800	...	18,000	...	135,500	3,200	...	105,200	277,700
Balance at end of 1887-88	...	180,259	116,443	50,407	359,892	298,306	170,369	492,205	443,778	2,111,659
Accounts, 1887-88.										
Balance at end of 1886-1887	...	196,059	71,743	68,407	199,892	433,806	173,569	433,705	548,978	2,126,159
Added in 1887-88	...	13,148	77,028	7,751	131,007	...	12,446	105,371	...	346,751
Spent in 1887-88	...	...	...	...	...	53,090	...	...	24,574	77,664
Balance at end of 1887-88	...	209,207	148,771	76,158	330,899	380,716	186,015	539,076	524,404	2,395,246

B.—LOCAL BALANCES.

NOTE.—These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Budget Estimate, 1887-88.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Balance at end of 1886-87 (by Revised Estimates, 1886-87)	10,571	57,251	20,965	5,291	170,971	23,793	167,232	489,853	193,945	1,139,872
Added in 1887-88	...	...	...	200	...	...	...	...	...	200
Spent in 1887-88	200	20,400	7,000	...	52,000	2,700	16,600	28,100	14,200	141,200
Balance at end of 1887-88	10,371	36,851	13,965	5,491	118,971	21,093	150,632	461,753	179,745	998,872
Revised Estimate, 1887-88.										
Balance at end of 1886-87 (by Accounts)	11,854	65,671	42,848	3,722	217,648	16,182	182,947	535,226	216,500	1,292,598
Added in 1887-88	3,000	...	...	...	5,700	6,900	...	25,300	17,000	57,900
Spent in 1887-88	...	1,800	3,500	1,000	...	...	9,400	...	...	15,700
Balance at end of 1887-88	14,854	63,871	39,348	2,722	223,348	23,082	173,547	560,526	233,500	1,334,798
Accounts, 1887-88.	(*a*)				(*a*)	(*a*)	(*a*)		(*a*)	(*a*)
Balance at end of 1886-87	11,853	65,671	42,848	3,722	217,649	16,181	182,948	535,226	216,501	1,292,599
Added in 1887-88	691	...	8,568	...	4,486	...	7,654	43,160	41,128	105,687
Spent in 1887-88	...	2,922	...	1,257	...	4	...	...	...	4,183
Balance at end of 1887-88	12,544	62,749	51,416	2,465	222,135	16,177	190,602	578,386	257,629	1,394,103

(*a*) The differences from last year's closing balance allowing to conversion of rupees into Rx.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

EXECUTION OF DEEDS, CONTRACTS, &c., ON BEHALF OF THE SECRETARY OF STATE.

No. 311-312.

Extract from the Proceedings of the Government of India in the Home Department (Judicial),—under date Calcutta, the 12th March 1889.

READ again :—

Home Department Resolution, No. 613, dated 11th May 1878, relative to the execution of deeds, contracts, &c., on behalf of the Secretary of State.

Read also the under-mentioned papers :—

Letter from the Government of the Punjab, No. 1727½, dated 15th December 1888

Letter to the Solicitor to Government, No. 149, dated 8th February 1889.

Letter from Solicitor to Government, No. 184, dated 15th February 1889.

RESOLUTION.

IN exercise of the power conferred by the thirty-third and thirty-fourth of Victoria, Cap. fifty-nine, section two, the Governor General in Council is pleased to declare, in supersession of the orders contained in the Resolution dated 11th May 1878 cited in the preamble, that the under-mentioned classes of the deeds, contracts and other instruments referred to in the twenty-second and twenty-third of Victoria, Cap. forty-one, section two, may be executed as follows in the territories under the administration of the Government of the Punjab :—

By the Chief Engineer and Secretary to Government in the Public Works Department.	Contracts and other instruments for the supply of building materials, stores, machinery, &c., for public works; contracts and other instruments for the conveyance or carriage of such materials, stores, machinery, &c., and for the execution and maintenance of public works generally.

ORDER.—Ordered, that this Resolution be communicated to the Government of the Punjab, and be published in the Supplement to the *Gazette of India.*

(True Extract.)

A. P. MACDONNELL,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

RETAIL PRICES FOR THE 1st HALF OF JANUARY 1889.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or Cholum (*Sorghum vulgare*).		Bajra or Cumbu. (*Pennisetum typhoideum*).		Marua or Ragi (*Eleusine coracana*).		Kangni or Kakun, Italian millet (*Setaria italica*).		Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar or Thur Cadjan Pea (*Cajanus indicus*.)		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Burma—																										
Tenasserim—																										
Mergui	...	...	...	...	11 1	11 8	12 14	14 2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	428 0	428 0	14 9	14 9
Tavoy	...	...	...	...	10 5	8 13	12 9	10 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	399 3	399 3	24 2	24 2
Moulmein and Amherst	9 0	9 0	...	...	7 14	7 14	8 11	8 11	...	...	...	...	...	...	...	...	9 5	9 5	12 2	12 2	...	...	220 0	220 0	20 15	20 15
Pegu (deltaic)—																										
Pegu	...	...	...	...	8 4	8 4	12 0	12 4	...	...	...	...	...	...	...	...	11 14	12 2	20 0	22 0	...	...	160 0	160 0	17 0	17 0
Rangoon	11 2	11 2	...	...	10 6	10 6	11 2	11 2	...	...	...	...	...	...	...	...	16 0	13 0	*	...	...	...	250 0	250 0	14 9	19 7
Thongwa	...	...	...	...	10 0	9 12	11 1	11 1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	150 0	150 0	22 6	17 13
Bassein	...	...	...	...	11 13	10 3	15 14	13 6	...	...	...	...	...	...	...	...	9 7	9 5	...	...	...	...	180 0	216 14	16 11	16 11
Pegu (inland)—																										
Shwaygyin	...	...	...	...	8 8	9 1	9 9	9 9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	250 0	250 0	14 2	14 2
Tharawadi	...	...	...	...	12 0	10 0	14 0	13 5	...	...	...	...	...	...	...	...	9 0	9 0	...	...	8 2	8 2	450 0	450 0	14 0	11 8
Henzada	...	...	...	...	10 4	10 4	15 10	15 10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	183 8	183 8	39 7	39 7
Prome	9 2	8 2	...	...	12 0	8 6	16 0	9 13	...	...	...	...	...	...	...	...	8 14	8 14	22 5	44 9	9 5	9 5	160 to 180	160 to 180	12 0	12 0
Toungoo	...	...	...	...	8 0	8 0	9 2	9 2	...	...	...	...	...	...	...	...	9 7	9 7	...	...	...	..	200 0	200 0	14 1	14 1
Thayetmyo	8 6	7 7	...	...	11 11	11 11	13 13	12 9	...	...	...	...	...	...	...	...	10 11	10 11	37 8	37 8	...	...	245 0	245 0	11 3	11 3
Upper Burma—																										
Mandalay	10 1	9 2	...	...	11 1	10 7	12 0	11 10	...	...	...	...	...	...	...	...	7 1	8 9	14 8	12 7	...	8 2	120 0	140 0	16 0	17 12
Arakan—																										
Sandoway	...	...	...	...	16 0	17 4	18 0	19 10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	469 11	469 11	24 0	24 0
Kyouk-pyu	...	...	...	...	12 10	12 1	14 0	13 4	...	...	...	...	...	...	...	...	...	...	**	...	...	...	333 0	333 0	24 0	24 0
Akyab	...	...	...	...	14 0	14 0	16 0	16 0	...	...	...	...	...	...	...	...	9 0	9 0	...	...	8 0	8 0	180 0	180 0	20 0	20 0
Assam—																										
Surma—																										
Sylhet	11 0	10 0	...	...	17 8	17 8	22 12	22 12	...	...	...	...	...	...	...	...	12 0	11 8	...	...	22 0	22 0	108 0	108 0	9 11	9 11
Cachar	7 12	7 10	...	...	13 0	13 0	20 0	18 13½	...	...	...	...	...	...	...	...	11 4	16 0	...	...	...	...	80 0	80 0	9 0	10 0
Khási and Jaintiá Hills	...	...	...	...	7 8	8 0	10 0	11 0	...	...	...	...	...	...	...	...	11 0	11 0	16 0	16 0	...	10 0	100 0	100 0	8 0	8 0
Garo Hills	...	...	...	...	6 0	6 0	16 0	16 0	...	...	...	...	...	...	...	...	10 0	10 0	...	...	...	...	160 0	160 0	6 7	6 7
Brahmáputra—																										
Goálpára	16 0	16 0	...	...	8 0	8 0	16 0	13 0	...	...	...	...	...	...	...	...	10 0	10 0	...	...	16 0	...	80 0	80 0	9 8	9 8
Kámrúp	10 0	10 0	...	...	8 0	8 0	20 0	20 0	...	...	...	...	...	...	...	...	11 6	11 4	...	...	...	...	160 0	160 0	10 0	10 0
Darrang	6 8	6 8	...	...	14 0	14 0	18 0	16 0	...	...	...	...	...	...	...	...	12 0	11 0	...	...	...	...	150 0	150 0	9 0	8 0
Nowgong	8 0	8 0	...	...	8 0	8 0	16 0	16 0	...	...	...	...	...	...	...	...	9 0	9 0	...	...	...	...	120 0	120 0	8 0	8 0
Sibságar	...	...	...	...	6 8	6 0	16 0	20 0	...	...	...	...	...	...	...	...	12 0	12 0	...	...	...	...	160 0	200 0	8 0	8 0
Lakhimpur	8 0	8 0	...	...	7 0	7 0	14 0	12 0	...	...	...	...	...	...	...	...	11 0	10 0	10 0	10 0	...	...	160 0	160 0	8 0	9 0

Bengal—																												
Eastern hill tracts—																												
Chittagong Hill Tracts	...	...	...	...	11 6¾	11 6¾	14 8½	13 5¼	...	...	...	...	...	...	...	...	...	...	...	...	...	...	320 0	320 0	8 0	8 0
Hill Tipperah	6 0	6 0	...	...	9 0	9 0	18 0	20 0	...	...	...	...	...	...	...	...	10 0	10 0	...	...	8 0	8 0	...	...	8 0	8 0
Nágá Hills	...	...	...	...	8 0	8 0	10 0	10 0	...	...	...	...	...	...	...	...	4 0	4 0	...	...	...	...	80 0	100 0	4 0	4 0
Eastern—																												
Backergunge	...	...	...	...	13 5	13 5	15 9	16 13	...	...	...	...	...	...	...	...	12 13	13 5	...	...	...	13 5	120 0	120 0	10 10*a*	10 10
Noakholly	...	...	...	...	18 0	18 0	20 0	20 0	...	...	...	...	...	...	...	...	12 0	12 0	...	...	...	...	...	...	8 0*b*	8 0
Chittagong	11 0	11 0	...	...	12 0	14 0	16 3	17 5	...	...	...	...	...	...	...	...	11 10	11 8	...	...	...	§	108 0	110 0	9 0	9 0
Tipperah	12 8	12 8	...	...	16 0	16 0	20 0	20 0	...	...	...	...	...	...	...	...	16 0	16 0	...	...	8 0	8 0	...	...	8 0	8 0
Dacca	15 0	15 0	20 0	20 0	16 0	14 0	18 0	16 0	...	...	...	...	...	...	...	...	13 0	13 0	...	...	16 0	16 0	120 0	120 0	9 2*c*	9 2
Mymensingh	8 12	9 0	...	...	12 0	12 0	20 0	20 0	...	...	...	...	...	...	...	...	12 4	12 0	...	...	13 0	13 0	...	...	9 10*d*	9 10
Deltaic—																												
Koolna	...	...	...	...	16 0	14 0	18 0	18 0	...	...	...	...	...	...	...	...	16 0	16 0	...	...	...	...	160 0	160 0	10 0*e*	10 0
24-Pergunnahs	12 8	12 8	16 0	16 0	8 0	8 0	16 0	16 0	...	...	...	...	...	...	12 8	12 8	15 0	16 0	...	...	18 0	17 0	100 0	100 0	10 0*f*	10 4
Midnapore	13 5	13 5	40 0	40 0	14 0	13 0	20 0	17 8	...	...	...	...	...	...	...	...	14 0	14 0	...	...	20 0	20 0	120 0	120 0	10 4*g*	10 4
Howrah	‡	¶	...	...	12 0	12 8	17 12	17 12	...	...	...	...	...	...	...	...	15 8	15 0	...	...	14 8	13 8	100 0	100 0	10 8	10 8
Calcutta	12 13	12 9	16 0	16 13	9 13	10 3	14 11	15 3	17 12	17 12	13 5	11 14	...	...	14 3	17 12	14 15	15 3	17 12	16 13	16 4	16 10	95 0	95 0	10 5	10 5
Hooghly	13 0	13 0	...	...	10 0	10 0	13 0	13 0	...	...	...	...	...	...	...	...	13 0	13 0	...	...	13 0	13 0	120 0	120 0	9 0*h*	9 0
Nuddea (Kishnaghur)	14 0	14 0	22 14	22 14	12 5	12 5	17 10	17 10	...	...	...	...	...	...	...	...	15 4	16 0	...	...	17 12	17 12	...	...	9 2*i*	9 2
Jessore	11 12	11 0	...	...	13 4	11 0	17 0	17 0	...	...	...	...	...	...	...	...	15 0	16 0	...	...	16 0	16 0	160 0‖	100 0	10 0*j*	10 0
Furreedpore	8 0	11 0	18 0	...	10 0	8 0	16 0	16 0	...	...	...	...	...	...	...	...	12 0	11 0	...	...	12 0	10 0	120 0	120 0	10 0	9 0
Central—																												
Bankoora	12 4	12 4	14 8	14 8	16 4	16 4	20 8	21 0	...	...	...	...	...	...	...	...	14 8	14 8	19 0	19 0	18 12	18 12	320 0	320 0	10 0	10 0
Burdwan	13 4	12 4	§	§	16 8	13 8	18 12	18 12	...	...	...	...	...	...	...	...	17 0	16 8	§	§	18 0	16 0	107 0	107 0	10 7½*k*	10 7
Beerbhoom	11 0	11 4	...	...	12 0	12 0	16 0	16 8	...	...	...	...	...	...	...	...	14 4	14 4	...	...	20 0	16 12	160 0	160 0	10 0*l*	10 0
Moorshedabad	13 8	13 8	...	...	13 8	13 4	18 0	18 0	...	...	...	...	...	...	...	...	16 0	16 0	...	...	20 0	20 0	200 0	200 0	10 8*m*	10 10
Sonthal Pergunnahs	11 8	13 0	...	...	12 8	12 8	18 0	19 0	...	...	...	...	...	...	...	...	14 0	14 0	20 0	19 8	24 0	23 0	200 0	200 0	9 0	9 0
Pubna	15 0	17 0	...	...	8 0	8 0	17 4	17 4	...	...	...	...	...	...	...	...	12 0	18 0	...	...	21 0	18 12	200 0	200 0	10 0*n*	10 0
Bogra	9 15	9 12¾	...	...	13 8	12 0	18 12	18 12	...	...	...	...	...	...	...	...	10 14	9 12	...	...	...	...	90 0	90 0	9 0	8 4
Rajshahye	16 8	15 12	26 4	24 0	15 0	12 0	16 8	16 8	...	...	...	...	...	...	...	...	15 0	13 8	...	...	19 1	18 3	240 0	240 0	9 9*o*	9 9
Maldah	13 8	14 0	...	...	12 8	12 0	17 5	17 0	...	...	...	...	...	...	...	...	13 8	12 0	...	...	...	...	120 0	120 0	9 8	9 0
Northern—																												
Rungpore	12 4	14 3	...	...	10 8	12 4	16 0	16 0	...	...	...	...	...	...	...	...	10 0	10 5	...	...	10 0	10 0†	120 0	120 0	10 0*p*	9 6
Dinagepore	12 0	12 0	12 0	12 0	16 0	15 8	19 3	19 9	...	...	...	...	...	...	...	...	11 0	12 0	...	...	...	9 8	160 0	160 0	9 8	10 0
Jalpáiguri	10 0	11 0	16 0	16 0	8 0	9 8	19 0	16 0	...	...	...	...	...	...	...	...	11 0	11 0	...	...	9 0	9 8	128 0	128 0	9 0*q*	9 0
Darjeeling	10 0	10 0	10 0	10 0	5 0*	5 0	12 0	12 0	...	...	...	...	14 0	14 0	...	...	10 0	10 0	20 0	20 0	8 0	8 0	120 0	120 0	8 0	...
Orissa—																												
Pooree	11 13	11 13	...	...	13 2	11 13	21 0	17 1	...	...	...	...	...	...	...	...	13 2	13 2	...	...	13 2	13 2	80 0	80 0	11 13	11 13
Cuttack	11 13	13 2	...	...	11 13	11 13	19 11	19 11	...	...	...	...	...	...	...	...	18 6	18 6	...	...	18 6	17 1	80 0	80 0	11 0	11 0
Balasore	12 0	12 0	13 0	13 0	12 0	12 0	22 0	22 0	...	...	...	...	...	...	...	...	13 0	13 0	...	...	...	...	160 0	160 0	9 12*r*	9 12
Chota-Nagpur—																												
Singbhoom	10 0	10 0	14 0	20 0	16 0	16 0	20 0	20 0	...	...	...	...	...	...	...	...	12 0	12 0	...	...	15 0	15 0	200 0	200 0	7 0	7 0
Manbhoom	11 14	11 8	...	...	12 8	13 0	21 0	22 0	...	...	...	...	...	...	...	...	13 5	13 5	26 0	26 0	18 0	16 0	200 0	280 0	9 0*s*	8 8
Lohardugga	10 8	11 0	‡	§	12 0	14 8	16 0	19 0	...	...	...	...	27 0	29 0	...	...	14 0	15 8	18 0	18 0	16 8	18 8	140 0	140 0	8 8	8 6
Hazáribágh	12 0	12 0	9 0	11 0	8 0	8 0	15 0	17 0	¶	¶	¶	¶	20 0	20 0	¶	...	15 0	14 0	18 0	20 0	16 0	16 0	320 0	320 0	8 0	8 0

* None in market. † Unhusked. ‡ Not available. ‖ The firewood entered in the present return is *mango* wood, while that entered in previous returns was *sundri* wood which is no longer available. § No sale. ¶ Not procurable. ** Re 1-4 per 100 cobs.

a In sub-divisions retail prices of salt per rupee are:—Patuakhali and Bhola 8 sers, and Perozepore 9 sers.
b At Panchgachia in Feny sub-division retail price of salt 8 sers per rupee.
c In sub-divisions retail prices of salt per rupee are:—Manickgunge 9 sers, Moonshigunge 8-14 sers, and Naraingunge 10 sers.
d In sub-divisions retail prices of salt per rupee are:—Kishoregunge and Netrokona 8 sers.
e In sub-divisions retail prices of salt per rupee are:—Satkhira 9-13 sers and Bagirhat 8-8 seers.
f In sub-divisions retail prices of salt per rupee are:—Baraset and Bassirhat 9 sers, Diamond Harbour (Kalpihat) 8 sers, Barrackpore 9-2 seers and Dum-Dum 10 sers.
g In sub-divisions retail prices of salt per rupee are:—Ghattal 11 sers, Contai 10 sers, and Tumlook 8 sers.
h At Serampore retail price of salt 10 sers per rupee
i In sub-divisions retail prices of salt per rupee are:—Kooshtea, Chooadanga and Ranaghat 10 sers, and Meherpore 10-8 sers.
j In sub-divisions retail prices of salt per rupee are:—Jhenidah 9 sers, Magoora and Bongong 10 sers, and Narail 7½ sers.
k In sub-divisions retail prices of salt per rupee are:—Culna 10 sers, Cutwa 9-15 sers, and Raneegunge 10 sers.
l At Rampore Haut retail price of salt 10-8 sers per rupee.
m In sub-divisions retail prices of salt per rupee are:—Lalbagh 9 sers, Kandi 9-2 sers, and Jungipore 10 sers.
n At Serajgunge retail price of salt 10 sers per rupee.
o In sub-divisions retail prices of salt per rupee are:—Natore 9-12 sers and Nowgong 8-11 sers.
p In sub-divisions retail prices of salt per rupee are:—Nilphamari 10 sers, Kurigram 9 sers.
q At Fallacotta in the Alipore sub-division retail price of salt 8 sers per rupee.
r At Bhudruck retail price of salt 8 sers per rupee
s At Govindpore retail price of salt 9 sers per rupee.

RETAIL PRICES FOR THE 1st HALF OF JANUARY 1889—*continued.*

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or Cholum (*Sorghum vulgare*).		Bajra or Cumbu (*Pennisetum typhoideum*).		Marua or Ragi (*Eleusine coracana*).		Kangni or Kakun, Italian millet (*Setaria italica*).		Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar or Thur Cadjan Pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Bengal—*continued.*																										
Behar, south—																										
Monghyr	14 11	15 12	...	21 0	12 9	14 11	15 4	17 13	...	21 0	...	...	...	16 13	10 8	10 8	17 13	19 2	17 13	18 10	18 10	18 14	147 0	168 0	9 8t	9 8
Gya	13 8	13 8	16 0	16 0	9 8	9 8	15 8	15 8	...	...	...	...	...	...	15 0	14 4	17 0	17 0	...	...	18 0	18 0	200 0	200 0	9 8	9 0
Patna	16 0	16 4	20 8	20 0	11 0	11 0	15 8	16 0	...	...	...	...	...	...	16 0	15 8	19 0	19 0	20 8	20 0	22 0	22 0	130 0	130 0	10 0	10 0
Shahabad	14 8	15 8	18 0	18 4	10 0	10 0	15 4	15 8	18 8	18 4	...	...	...	...	...	...	18 0	18 0	...	...	13 4	14 0	160 0	160 0	10 0n	10 0
Behar, north—																										
Purneah	13 0	14 0	...	...	16 0	14 0	17 0	16 0	...	...	...	...	...	...	...	...	13 0	13 0	...	...	16 0	16 0	200 0	200 0	9 0	9 0
Bhágalpur	15 2	15 2	12 10	12 10	11 0	11 0 to 15 2	15 2	15 2 to 16 6	...	...	...	...	...	...	...	...	16 6	16 11	17 10	18 4	17 10	17 10	176 8	189 0	10 1	10 1
Durbhunga	15 4	12 9½	17 8	20 15¼	10 8	10 2	13 12	14 5	...	...	...	...	19 12	19 12	17 8	...	17 8	17 0	18 0	18 11	20 12	20 15¼	200 0	157 0	11 0v	...
Mozufferpore	12 0	12 0	18 0	...	9 0	9 0	12 0	12 0	...	...	...	...	...	...	...	...	16 0	16 0	17 0	17 0	20 0	20 0	160 0	160 0	10 0w	10 0
Sarun	15 0	15 0	20 8	21 8	8 8	8 8	13 10	13 8	...	...	...	...	20 0	20 0	15 0	15 0	17 8	17 8	19 4	20 0	20 8	20 8	160 0	160 0	10 0	10 0
Chumparun	13 0	13 0	20 0	21 0	7 8	9 0	13 0	13 8	...	...	...	...	20 0	23 0	...	...	14 0	15 0	17 8	19 0	22 0	21 0	160 0	160 0	9 0x	8 0
N.-W. Provinces—																										
Eastern—																										
Mirzapur	13 0	13 0	17 0	18 0	8 0	8 0	12 0	12 0	17 0	17 0	15 0	15 0	16 0	16 0	11 0	11 0	15 0	15 0	17 0	17 0	17 0	17 0	100 0	100 0	10 0	10 0
Benares	13 13	13 15	16 0	16 2	10 5	9 12	14 10	14 10	15 7	16 4	15 11½	15 11½	17 14	17 9½	13 12	13 12	16 0	16 13	17 14	17 14	17 5½	16 13	120 0	120 0	10 11	10 11
Ghazipur	14 3	14 3	18 0	18 0	7 2	7 2	11 9	11 9	18 10	11 9	15 6	21 14	20 10	20 9	15 6	15 7	17 6	17 6	18 0	18 0	16 12	17 6	154 8	154 8	9 10	9 10
Jaunpur	14 8	14 0	17 0	17 0	7 0	7 0	14 0	14 0	18 0	...	16 0	...	...	...	...	...	18 8	20 0	...	...	19 0	19 0	140 0	140 0	8 8	8 0
Allahabad	12 4	12 8	17 0	17 0	8 0	8 0	12 0	13 0	17 8	19 0	16 0	16 8	...	...	...	...	16 0	16 0	16 0	16 0	17 0	14 0	160 0	160 0	9 8	10 0
Central—																										
Bánda	14 8	14 8	15 0	15 12	8 0	8 0	12 0	12 8	16 0	17 0	15 0	15 8	...	...	12 0	12 0	16 0	16 0	...	...	12 0	13 0	160 0	160 0	10 0	10 0
Fatehpur	13 0	13 0	15 0	15 0	11 8	11 8	12 4	12 4	15 0	15 0	14 0	14 0	...	...	...	...	14 8	14 8	...	...	19 0	19 0	160 0	160 0	10 0	10 0
Hamírpur	15 12	14 14	16 8	16 4	9 0	9 0	12 0	12 0	16 8	16 0	16 8	15 7	...	...	...	...	17 4	16 0	...	...	20 1	18 6	140 0	140 0	10 13	10 13
Jalaun	14 0	14 0	17 0	17 0	9 0	9 0	10 0	10 0	16 0	18 0	15 0	16 0	...	...	16 0	16 0	16 0	16 0	18 0	18 0	17 0	17 0	140 0	140 0	11 0	11 0
Cawnpore	14 12	14 4	17 8	17 0	9 0	9 0	13 0	13 0	18 4	18 0	17 4	17 0	...	*	18 0	18 0	17 12	17 8	20 0	19 8	20 0	20 8	140 0	160 0	12 c	12 0
Etáwah	14 8	15 4	16 8	17 8	6 0	6 0	12 0	12 8	16 8	18 12	17 0	18 4	14 0	15 0	14 0	14 0	18 0	18 12	16 0	16 0	20 0	20 0	120 0	120 0	11 0	11 0
Farukhabad	14 4	13 8	18 0	17 0	6 8	6 8	11 0	10 0	18 0	17 4	15 8	15 4	...	...	...	21 0	18 8	17 0	18 4	17 8	19 0	19 8	150 0	150 0	11 8	11 4
Mainpuri	14 6	14 6	16 11	17 6	5 0	4 8	14 0	14 0	16 8	15 8	15 15	15 6	...	...	...	...	14 0	14 0	19 3	19 6	15 0	16 0	160 0	160 0	10 10	10 10
Etah	15 4	14 12	20 0	19 0	7 8	8 8	13 0	12 8	17 0	16 0	16 12	16 0	...	...	16 0	15 0	24 0	22 0	22 4	20 0	14 12	13 12	160 0	120 0	11 4	11 4
Western—																										
Lalitpur	14 0	13 4	17 0	17 0	9 8	9 8	11 8	12 0	16 0	15 0	12 0	12 0	20 0	20 0	15 0	15 0	15 8	15 0	17 0	16 0	11 8	11 8	160 0	160 0	9 4	10 0
Jhánsi	14 4	14 4	19 0	19 0	7 8	7 8	11 8	11 8	16 8	17 0	15 4	15 4	...	...	...	...	16 4	16 6	20 4	20 4	...	...	180 0	180 0	10 8	10 8
Agra	13 8	13 8	18 8	18 8	5 0	5 0	9 0	9 0	17 0	16 8	15 0	15 0	...	...	17 0	17 0	21 0	21 0	20 0	20 0	15 0	14 0	100 0	100 0	12 0	12 0
Muttra	13 8	13 8	19 0	19 0	7 8	7 8	12 0	11 8	17 0	19 0	16 0	16 0	...	...	12 0	12 0	21 8	21 8	19 0	19 8	22 0	24 0	120 0	120 0	11 8	11 8
Aligarh	14 8	14 8	19 8	19 10	5 8	5 10	10 8	11 12	19 0	19 2	16 8	19 6	...	...	15 0	15 0	21 8	21 8	21 8	21 12	25 0	25 0	140 0	130 0	12 0	12 0
Bulandshahr	15 0	14 12	20 0	20 0	7 0	7 0	11 0	11 0	20 0	19 0	16 8	16 8	...	...	16 0	16 0	21 8	21 8	20 0	20 0	17 0	16 0	125 0	130 0	11 4	11 0
Meerut	14 8	14 8	19 8	20 0	6 0	6 0	13 0	13 0	19 0	19 0	17 0	16 0	14 0	14 0	14 0	14 0	20 8	21 0	19 8	19 0	21 0	21 0	95 0	95 0	11 8	11 8
Sub-montane—																										
Ballia	14 8	14 8	18 0	19 4	10 4	9 5	15 8	15 8	19 4	18 0	...	...	...	...	...	13 0	18 0	18 0	18 0	19 4	19 4	19 4	100 0	100 0	10 8	10 6
Azamgarh	13 4	13 4	15 8	15 8	10 5	10 5	13 4	13 4	...	...	...	...	20 10	20 10	11 13	13 4	15 14	16 4	19 3	18 8	13 4	13 4	177 8	177 8	9 13	9 12
Gorakhpur	13 8	13 8	18 0	18 0	9 6½	9 7	13 13½	14 6½	18 0	18 0	15 5	...	19 13	19 13	17 1½	17 1½	18 0	18 0	18 0	18 14½	21 9½	21 9½	140 0	140 0	10 10	10 3
Basti	16 12	16 12	21 0	21 0	...	...	28 0	28 0	...	...	...	...	...	...	...	...	18 0	18 0	20 0	20 0	21 0	21 0	140 0	140 0	10 0	10 0
Sháhjahánpur	15 0	15 0	19 0	20 0	8 8	8 8	14 0	15 8	19 0	19 0	17 8	17 0	...	26 0	22 0	22 0	17 8	17 8	21 0	20 0	20 0	20 8	160 0	160 0	11 0	11 0
Budaun	14 4	14 0	18 0	17 2	6 0	6 0	13 0	13 3	18 0	16 12	16 4	15 4	...	...	...	...	18 0	16 8	17 8	18 0	18 0	18 0	192 0	192 0	11 4	11 4
Pilibhit	13 8	14 4	17 8	20 0	11 4	12 8	14 0	15 0	20 0	20 0	16 4	17 0	...	...	...	...	15 8	16 12	20 4	21 4	21 4	21 4	200 0	200 0	10 8	10 8

Bareilly	13 2	13 2		17 8	6 4	6 4	13 2	12 13	17 8	16 4	16 9	15 10	...	23 2	15 10	17 8	18 2	16 14	18 12	18 2	17 8	17 8	150 0	150 0	10 10	10 10
Moradabad	15 8	16 0	21 8	23 0	10 8	10 8	13 12	14 8	22 0	24 8	18 12	18 4	...	...	15 8	16 4	19 4	20 0	21 8	21 8	23 0	23 8	165 0	165 0	11 8	11 8
Tarai	16 14	16 14	25 0	27 8	8 12	10 0	14 6	14 6	23 2	22 8	16 6	19 6	...	...	25 0	27 8	18 2	19 6	23 0	25 0	21 4	22 8	100 0	100 0	10 8	10 0
Bijnor	14 4	14 10	20 4	21 15	8 7	8 2	12 6	12 6	...	...	17 7	17 2	...	...	...	...	20 8	20 0	21 10	21 15	...	...	135 0	135 0	11 0	10 11
Muzaffarnagar	15 6	15 6	23 2	23 2	6 9	6 9	12 11	12 10	22 0	22 0	19 4	18 11	17 10	17 10	16 8	16 8	22 0	22 0	22 0	22 0	13 4	14 5	132 0	132 0	11 9	11 9
Saháranpur	16 2	15 9½	20 7	22 9	8 9½	8 9½	11 13	11 13	26 14	23 10½	20 7	18 4½	21 8	21 8	21 8	21 8	21 8†	21 8†	21 8	21 8	16 2†	15 1†	129 0	129 0	11 4½	11 0
Dehra Dún	14 8	14 4	22 0	20 8	6 8	6 8	11 0	11 0	19 0	18 0	18 0	16 0	21 0	20 0	...	...	20 0	19 8	18 8	19 0	18 0	16 0	160 0	160 0	10 8	10 0
Kumaun	14 0	14 0	16 0	16 0	12 0	12 0	13 0	13 0	...	...	...	...	20 0	18 0	24 0	20 0	12 0	12 0†	16 0	16 0	10 0	8 0‡	160 0	160 0	8 0	8 0
Garhwal	10 12	12 8	12 8	13 8	7 8	7 12	11 8	11 12	...	21 0	...	8 8	21 0	8 8	...	...	8 8	8 0	...	...	8 8	...	180 0	...	8 0	...
Oudh—																										
Southern—																										
Partabgarh	14 0	14 8	17 7	17 0	12 13	13 0	14 4	17 0	16 7	16 0	15 0	...	20 0	...	...	18 0	18 12	...	16 0	13 0	13 0	5 0	180 0	360 0	9 8	14 0
Sultánpur	14 8	14 8	19 0	19 0	9 0	9 0	15 8	15 8	19 0	19 0	16 0	16 0	24 0	24 0	20 0	20 0	20 0	20 0	16 0	16 0	20 8	20 0	160 0	160 0	10 8	10 8
Rae-Bareli	14 8	14 4	8 0	18 0	7 0	7 0	14 0	14 0	17 12	19 0	16 8	17 0	20 0	20 0	16 0	16 0	17 0	18 8	16 0	16 0	22 0	22 0	180 0	160 0	10 0	10 0
Unao	14 8	14 8	16 8	16 0	9 0	9 0	13 0	13 8	17 0	16 0	17 0	17 0	...	...	14 0	14 0	17 0	17 0	18 0	18 0	14 8	14 8	160 0	160 0	11 0	11 0
Lucknow	14 0	14 8	17 0	18 0	6 0	6 0	12 12	13 0	17 6	18 0	16 4	17 0	...	22 0	19 0	19 0	16 2	16 14	18 12	20 0	19 0	20 0	130 0	130 0	10 12	10 8
Hardoi	15 8	15 8	19 0	19 0	7 0	7 0	14 4	14 0	18 0	18 0	17 0	16 0	30 0	...	20 0	...	18 0	18 0	19 8	19 0	14 0	14 0	140 0	140 0	10 8	10 8
Northern—																										
Fyzabad	14 0	14 0	18 0	18 4	9 0	9 0	13 0	13 0	19 0	18 0	16 0	16 8	17 0	18 0	14 0	15 8	16 0	18 0	18 0	19 0	21 0	21 0	120 0	120 0	10 0	10 0
Barabanki	14 0	13 12	17 0	18 0	10 0	10 0	12 0	13 0	17 8	18 0	16 8	17 0	21 0	24 0	16 0	16 0	16 0	16 0	18 8	20 0	20 0	21 0	120 0	120 0	10 0	10 0
Gonda	15 0	15 0	16 0	16 0	13 0	12 0	14 8	13 12	20 0	21 0	19 0	19 0	28 0	22 0	17 0	14 0	20 0	19 8	22 0	22 0	21 0	22 0	200 0	200 0	10 8	10 8
Bahraich	14 8	15 0	22 0	23 0	12 0	12 0	14 8	14 8	23 0	26 0	17 0	17 0	29 0	30 0	14 0	14 0	20 0	21 0	22 0	25 0	22 0	22 0	140 0	140 0	10 8	10 8
Sitapur	15 8	15 8	18 8	18 0	8 0	8 0	14 0	14 0	19 0	20 0	19 0	19 4	25 0	27 0	22 0	22 8	17 0	19 0	21 0	21 0	21 4	21 0	160 0	160 0	10 8	10 8
Kheri	15 8	16 0	17 0	19 0	8 0	8 0	14 0	15 8	22 0	22 8	20 0	22 0	22 0	22 0	15 0	15 0	16 0	17 8	23 0	22 8	22 0	22 0	140 0	140 0	10 8	10 8
Rajputana—																										
Eastern—																										
Partábgarh	14 6	14 6	18 12	18 12	6 4	6 4	7 13	8 2	16 9	17 8	12 8	12 8	...	...	...	...	17 13	18 8	17 3	17 8	21 14	20 0	...	...	13 11	14 14
Bánswára	16 4	15 0	17 8	15 0	6 4	5 0	9 6	8 2	8 12	7 8	...	...	...	...	...	...	16 4	15 6	20 0	20 0	10 10	8 9	...	...	10 5	10 0
Meywar (Oodeypore)	11 11½	11 11½	14 1	14 7¼	7 13	7 6½	8 3¼	7 13	14 1	14 1	11 11½	10 15	‖	*Nil*	10 8¾	10 2½	14 7¼	14 13½	13 10¾	13 10¾	10 2½	10 2½	160 0	160 0	10 15	10 15
Sirohi	11 12	11 8	12 0	16 0	6 0	6 0	7 0	7 0	13 0	13 0	13 4	14 0	14 0	...	19 0	19 0	14 0	14 0	14 8	14 0	9 0	9 0	160 0	160 0	12 0	12 0
Erinpura	12 14	12 14	17 1	17 1	...	...	8 8	8 8	15 0	15 0	14 1	14 1	...	...	...	...	18 6	18 6	...	...	...	...	260 0	260 0	12 0	12 0
Ajmere	13 0	13 0	16 8	16 8	3 0	3 0	8 0	8 0	17 0	17 0	14 8	14 0	...	...	...	...	17 8	18 0	16 0	16 0	...	...	80 0	80 0	12 0	12 0
Abu	10 14	10 14	15 0	14 12	6 4	6 4	8 0	8 0	...	...	12 0	12 0	...	...	...	...	14 12	14 12	13 0	13 0	10 0	10 0	...	...	11 0	11 0
Kishengarh	14 4	14 4	17 8	18 0	9 0	9 0	10 0	10 0	18 4	19 4	15 0	15 0	...	...	...	...	18 4	18 12	17 12	16 4	...	...	...	...	13 0	13 0
Boondee	17 0	17 8	23 0	22 8	7 8	7 8	8 0	8 0	22 0	21 0	17 0	15 6	...	...	...	...	19 8	19 0	20 0	20 8	...	...	160 0	160 0	11 8	11 0
Kotah	15 0	15 0	12 0	14 0	7 0	7 0	9 0	9 0	18 0	18 0	13 0	13 0	...	...	...	...	17 0	17 0	16 0	16 0	11 0	11 0	240 0	240 0	10 0	10 0
Jhalláwar	13 4	13 9	12 15	12 15	7 5½	7 5½	9 12	9 6	16 11½	16 7½	13 15½	14 2½	...	...	11 1	11 1	16 1	15 12½	17 2	16 7½	7 13½	7 13½	175 0	175 0	10 3	10 3
Tonk	14 12	14 12	22 5	22 12	9 9	8 8	10 10	9 8	24 7	23 4	19 10	20 0	...	...	...	...	23 7	23 0	...	20 4	...	...	100 0	100 0	11 6	11 0
Jeypore	14 0	14 8	20 0	20 8	5 0	5 0	8 4	8 4	21 0	21 0	18 0	18 0	...	...	13 0	13 0	18-0 to 19 8	18-0 to 20 4	20 0	21 0	21 0	21 0	115 0	115 0	12 0	12 0
Kerauli	15 0	17 13	20 0	20 10	11 4	10 0	11 9	11 4	18 12	20 0	16 9	18 2	...	...	12 8	12 8	20 0	20 5	...	...	22 8	22 8	200 0	200 0	11 4	11 8
Dholpur	13 8	13 9	19 1	20 8	11 4	9 0	12 6	11 4	17 1	18 4	16 15	18 0	...	...	13 8	12 6	19 6	20 8	...	...	22 10	24 8	90 0	90 0	11 8	11 6
Bhartpur	14 2	14 4	19 4	20 0	7 12	7 12	9 6	9 8	18 0	18 8	16 4	16 4	...	...	12 4	11 8	20 8	21 0	18 8	18 0	20 0	20 0	160 0	160 0	11 12	11 8
Alwar	16 2	15 10	22 2	21 9	8 0	8 0	10 9	10 8	21 7	22 8	18 6	18 5	...	...	14 8	14 8	21 8	22 3	22 2	21 5	31 0	31 0	200 0	200 0	12 12	12 12
Deoli Cantonment	15 13	15 0	20 8	20 8	4 0	4 0	9 0	7 0	21 0	20 5	18 0	18 0	...	...	...	...	20-10½	20 0	...	...	...	...	222 0	230 0	12 0	12 0
Nasirabad Cantonment	13 15	13 8	18 0	18 0	7 0	7 0	8 0	8 0	17 0½	17 12	15 0	15 0	...	12 0	12 0	...	19 0	19 0	15 8	15 10½	12 0	12 0	90 0	90 0	12 4	12 4
Hilly Tracts of Meywar	11 0	11 0	14 0	15 0	...	...	8 0	7 8	...	...	...	...	...	...	...	...	13 8	12 0	15 0	16 0	...	...	¶	¶	11 0	10 0
Bálmer	11 0	10 9	...	...	5 0	5 0	6 8	6 8	...	...	12 3	12 3	...	...	...	...	9 12	9 12	...	...	...	...	260 0	260 0	13 4	13 0
Anádra	11 14	11 10	14 12	14 8	6 2	6 8	8 0	8 0	...	...	14 0	14 0	...	...	...	...	15 8	14 8	14 8	14 8	10 14	10 4	...	...	12 0	12 0
Shahpura	13 12	13 8	16 8	16 8	8 12	8 13	10 8	10 8	17 0	16 12	15 0	15 0	...	...	...	...	17 0	16 12	15 4	15 0	...	...	160 0	160 0	12 0	12 0
Western—																										
Jodhpur	11 14	12 3	17 8	16 4	6 4	6 4	7 8	7 8	15 10	13 12	13 2	12 3	...	...	...	...	17 3	16 4	15 0	12 8	...	...	...	...	13 7	13 7
Jaisulmer	9 12	9 12	...	...	8 0	8 0	9 0	9 0	12 10	12 10	10 12	10 12	...	...	...	...	10 0	10 0	...	...	...	...	...	...	21 0	21 0
Bickanir	11 6	11 12	...	...	3 2	3 2	6 11	6 11	...	...	13 0	12 15½	...	...	...	...	15 8	15 10½	...	...	8 0	8 0	100 0	100 0	13 4	13 4
Central India—																										
Indore	13 4	13 8	13 0	13 0	7 0	7 0	8 0	8 0	18 4	19 0	15 8	16 0	*	*	*	*	16 0	16 8	21 0	21 8	16 0	16 4	120 0	120 0	10 4	10 4
Nimach Cantonment	13 0	12 12	19 0	19 0	8 0	8 0	10 0	10 0	18 0	17 14	15 0	15 0	...	...	...	...	18 8	18 8	18 0	18 4	18 0	18 0	160 0	160 0	11 13	11 14
Baghelkhand (Satna)	16 0	16 4	20 8	22 8	8 0	8 0	14 0	14 0	19 0	19 0	15 0	17 0	...	*	...	*	17 8	17 8	...	*	20 8	20 0	160 0	160 0	10 8	10 8
Goona	15 0	15 0	15 0	15 0	8 0	7 12	8 4	8 0	17 8	18 8	...	...	...	...	...	...	18 0	18 0	18 0	18 8	...	...	200 0	200 0	10 0	10 0
Gwalior	11 9	12 0	13 14	15 7	7 4	7 4	8 4	8 2	14 12	14 15	13 10	13 8	...	...	9 1	9 1	16 10	14 0	15 11	15 11	18 13	16 0	126 14	126 14	10 0	10 2

* No sale. † For unhusked grain. ‡ For husked grain. § Nine pies per bundle. ‖ Not procurable. ¶ Six pies per bundle.

t In sub-divisions retail prices of salt per rupee are :—Beguserai 9-4 sers and Jamui 9 sers.

u In sub-divisions retail prices of salt per rupee are :—Buxar 10-8 sers, Bhaboua 9-8 sers, and Sasseram 10 sers.

v In sub-divisions retail prices of salt per rupee are :—Tajpore 11-8 sers and Madhubani 10 sers.

w In Hajipore and Sitamarhi sub-divisions retail price of salt 10 sers per rupee.

x At Bettiah retail price of salt 9-8 sers per rupee.

RETAIL PRICES FOR THE 1st HALF OF JANUARY 1889—*continued.*

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or Cholum (*Sorghum vulgare*).		Bajra or Cumbu (*Pennisetum typhoideum*).		Marua or Ragi (*Eleusine corocana*).		Kangni or Kakun, Italian millet (*setaria italica*).		Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar or Thur Cadjan Pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	Ch. S.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Punjab—																										
Southern—																										
Hissar	18 0	17 0	22 0	21 0	...	...	10 0	10 0	23 0	23 0	19 0	18 0	*	...	*	...	25 0	24 0	18 0	18 0	*	...	85 0	85 0	10 0	11 0
Ferozepore	17 0	17 0	25 0	25 0	...	...	10 0	10 0	24 0	25 0	19 0	20 0	*	...	16 0	16 0	22 0	22 0	24 0	24 0	12 0	12 0	100 0	100 0	13 0	13 0
Montgomery	16 0	15 0	20 0	20 0	...	...	10 0	9 0	21 0	20 0	16 0	15 0	†	...	20 0	20 0	21 0	20 0	18 0	18 0	12 0	12 0	200 0	200 0	11 0	11 0
Central—																										
Gurgaon	17 0	17 0	23 0	23 0	...	...	10 0	10 0	22 0	22 0	19 0	18 0	*	...	*	...	23 0	23 0	20 0	18 0	22 0	22 0	130 0	130 0	11 0	11 0
Delhi	15 0	15 0	21 0	21 0	...	...	12 0	12 0	20 0	20 0	17 0	16 0	...	...	12 0	11 0	22 0	22 0	20 0	21 0	22 0	23 0	70 0	70 0	10 0	10 0
Rohtak	16 0	16 0	20 0	20 0	...	...	11 0	11 0	23 0	25 0	20 0	20 0	*	...	*	...	24 0	24 0	18 0	17 0	20 0	20 0	120 0	120 0	11 0	11 0
Karnál	16 0	17 0	23 0	24 0	...	...	12 0	12 0	25 0	25 0	17 0	17 0	22 0	22 0	17 0	17 0	24 0	26 0	23 0	24 0	21 0	22 0	140 0	120 0	10 0	10 8
Lahore	16 0	15 0	24 0	24 0	...	...	9 0	8 0	24 0	24 0	14 0	14 0	†	...	20 0	20 0	21 0	21 0	21 0	21 0	12 0	12 0	100 0	100 0	12 0	12 0
Sub-montane—																										
Umballa	18 0	18 0	24 0	23 0	...	...	12 0	12 0	24 0	22 0	20 0	16 0	20 0	20 0	12 0	12 0	24 0	25 0	23 0	23 0	16 0	16 0	130 0	130 0	12 0	12 0
Ludhiána	19 0	19 0	25 0	25 0	...	...	11 0	11 0	26 0	24 0	22 0	22 0	...	...	20 0	20 0	25 0	25 0	25 0	24 0	14 0	14 0	110 0	110 0	13 0	12 8
Jullundur	18 0	18 0	24 0	24 0	...	...	8 0	8 0	24 0	24 0	18 0	18 0	‡	...	20 0	20 0	22 0	22 0	26 0	26 0	‡	...	100 0	100 0	12 8	12 8
Hoshiárpur	18 0	18 0	24 0	24 0	...	...	12 0	12 0	24 0	25 0	19 0	20 0	14 0	16 0	20 0	20 0	22 0	22 0	23 0	23 0	13 0	13 0	90 0	100 0	13 0	13 0
Gurdáspur	17 0	17 0	22 0	22 0	...	...	12 0	12 0	22 0	22 0	14 0	14 0	*	...	12 0	12 0	20 0	20 0	22 0	22 0	8 0	8 0	120 0	120 0	12 0	13 0
Amritsar	17 0	17 0	22 0	23 0	...	...	11 0	11 0	23 0	22 0	18 0	17 0	*	...	18 0	18 0	22 0	22 0	22 0	24 0	...	...	90 0	90 0	13 0	13 0
Hills—																										
Simla	13 0	13 0	†	†	...	...	9 0	10 0	16 0	16 0	15 0	15 0	†	†	†	†	16 0	18 0	16 0	†	11 0	†	65 0	65 0	9 0	9 8
Kángra	13 0	13 0	17 0	17 0	...	...	12 0	11 0	12 0	12 0	10 0	10 0	24 0	24 0	8 0	8 0	16 0	15 0	17 0	16 0	14 0	12 0	100 0	100 0	10 0	10 0
North-western—																										
Siálkote	17 0	17 0	24 0	24 0	...	...	13 0	13 0	23 0	23 0	22 0	21 0	†	...	25 0	25 0	22 0	22 0	22 0	21 0	12 0	12 0	160 0	160 0	13 0	13 0
Gujránwála	17 0	16 0	24 0	17 0	...	...	11 0	1 0	21 0	21 0	15 0	12 0	*	...	10 0	10 0	20 0	20 0	19 0	19 0	8 0	8 0	90 0	90 0	13 0	13 0
Gujrát	17 0	17 0	22 0	22 0	...	...	9 0	9 0	20 0	20 0	18 0	18 0	*	...	12 0	12 0	20 0	20 0	19 0	20 0	11 0	11 0	120 0	120 0	13 0	13 0
Jhelum	16 0	16 0	22 0	22 0	...	...	10 0	11 0	21 0	21 0	19 0	19 0	*	...	‡	...	20 0	20 0	20 0	20 0	*	...	160 0	160 0	14 0	14 0
Ráwalpindi	15 0	15 0	22 0	21 0	...	...	11 0	10 0	23 0	22 0	17 0	17 0	‡	...	16 0	16 0	19 0	19 0	19 0	18 0	17 0	17 0	96 0	90 0	13 8	13 8
Hazára	13 0	12 0	18 0	17 0	...	...	11 0	11 0	‡	...	12 0	12 0	*	...	12 0	12 0	16 0	15 0	16 0	15 0	*	...	80 0	80 0	11 0	11 0
Peshawar	14 0	14 0	22 0	21 0	...	...	10 0	10 0	23 0	23 0	15 0	15 0	*	...	19 0	19 0	16 0	17 0	19 0	20 0	23 0	23 0	108 0	100 0	40 0	39 0
Kohát	12 0	13 0	20 0	19 0	...	...	11 0	11 0	17 0	16 0	16 0	16 0	†	...	22 0	15 0	16 0	15 0	15 0	18 0	†	...	130 0	166 0	60 0	56 0
Western—																										
Shahpur	16 0	16 0	22 0	22 0	...	...	9 0	9 0	22 0	22 0	20 0	20 0	20 0	20 0	18 0	20 0	20 0	20 0	20 0	20 0	10 0	10 0	240 0	240 0	13 0	13 0
Jhang	16 0	16 0	25 0	25 0	...	...	10 0	10 0	22 0	20 0	19 0	20 0	20 0	20 0	16 0	16 0	20 0	21 0	20 0	18 0	10 0	10 0	200 0	240 0	12 12	12 0
Mooltan	14 0	14 0	22 0	21 0	...	...	11 0	10 0	20 0	20 0	17 0	17 0	*	...	22 0	28 0	17 0	17 0	18 0	17 0	*	...	100 0	100 0	12 0	12 0
Bannu	16 0	14 0	21 0	23 0	...	...	10 0	10 0	21 0	22 0	17 0	17 0	8 0	8 0	8 0	8 0	18 0	19 0	20 0	20 0	11 0	11 0	60 0	60 0	40 0	40 0
D. I. Khán	14 0	14 0	24 0	24 0	...	...	8 0	8 0	22 0	21 0	19 0	18 0	15 0	15 0	5 0	5 0	18 0	18 0	16 0	15 0	†	...	112 0	112 0	42 0	42 0
Muzaffargarh	15 0	15 0	23 0	20 0	...	...	12 0	12 0	16 0	17 0	17 0	17 0	†	...	†	...	17 0	17 0	†	...	11 0	11 0	110 0	110 0	12 0	12 0
D. G. Khán	15 0	15 0	21 0	21 0	...	...	10 0	10 0	21 0	21 0	19 0	18 0	‡	...	‡	...	17 0	16 0	‡	...	‡	...	75 0	75 0	27 0	27 0
Sind and Baluchistan—																										
Karáchi	11 8	11 0	18 0	18 0	8 0	8 0	11 0	10 0	16 0	15 0	13 0	13 0	†	†	†	†	15 0	14 0	14 0	14 0	7 0	7 0	90 0	90 0	14 0	14 0
Hyderabad (Gidu Bandar)	11 0	11 0	18 8	18 0	7 0	6 8	9 8	9 8	18 8	18 8	15 0	15 0	...	...	...	...	11 8	12 8	...	...	...	...	160 0	150 0	11 8	11 8
Thar and Párkar (Umarkot)	12 0	12 0	...	...	...	...	12 0	10 0	...	...	12 0	12 0	...	...	...	...	...	...	...	...	...	...	120 0	120 0	12 0	12 0
Sukkur	13 8	12 12	17 8	18 0	8 12	8 0	14 8	14 0	20 0	19 0	17 8	17 8	...	...	...	...	17 0	16 0	...	...	11 0	10 8	160 0	140 0	12 8	12 8
Shikárpur	11 8	11 12	15 8	15 8	7 0	8 0	8 0	9 4	19 8	19 0	18 0	17 12	...	...	...	...	14 8	14 12	...	...	8 8	10 8	140 0	150 0	11 8	11 8
Upper Sind Frontier	12 8	12 4	15 0	17 0	9 0	8 0	11 0	10 0	24 0	22 0	19 0	18 0	...	...	...	...	15 0	15 0	...	...	...	12 0	160 0	160 0	11 0	11 0
Quetta	12 2	12 6	—	12 14	5 0	5 0	7 6	7 14	16 0	15 8	...	†	...	†	...	†	12 0	12 0	12 8	13 0	...	†	64 0	64 0	9 0	9 0

Bombay—																												
Konkan—																												
Karwar	11 8	11 8	...	...	7 0	7 0	11 0	11 0	20 0	20 0	...	...	24 0	24 0	12 0	12 0	12 0	12 0	...	...	9 0	9 0	213 5	213 5	11 0	11 0
Ratnágiri	9 4	9 4	...	...	9 4	9 4	10 9	10 5	15 10	15 10	13 8	13 5	16 7	16 7	...	...	11 14	12 10	...	...	9 9	9 9	135 0	135 0	11 0	11 0
Colába (Alibág)	8 0	8 0	...	...	...	...	11 4	11 4	...	...	...	10 0	...	...	...	...	10 0	10 0	...	...	...	7 0	90 0	90 0	12 0	12 0
Bombay	9 9	9 0	16 2	14 5	6 7	6 3	10 10	10 3	18 10	15 7	12 6	12 3	15 1	13 4	12 3	12 3	13 11	12 10	15 1	14 0	7 6	7 7	68 15	70 13	10 1	10 1
Tanna (Salsette)	8 0	8 0	...	...	7 3	7 3	9 7	9 7	...	...	11 4	11 4	...	...	...	...	12 5	12 5	...	...	7 1	6 7	71 2	71 2	12 4	12 4
Deccan—																												
Dharwar (Hubli)	15 0	15 0	...	...	10 0	10 0	11 0	11 0	25 0	27 0	21 0	23 0	31 0	31 0	...	...	13 0	13 0	...	...	26 0	9 0	80 0	80 0	9 0	9 0
Belgaum	15 0	15 8	...	...	12 0	12 0	12 8	12 8	20 0	21 0	19 0	19 0	26 0	26 0	17 0	18 0	12 8	12 0	...	...	11 8	11 0	70 0	70 0	12 0	11 8
Satara	10 11	10 11	13 0	13 0	8 3	8 3	10 0	10 0	13 5	13 5	12 5	12 5	16 5	16 5	18 3	18 3	16 4	16 4	19 2	19 2	16 8	16 8	97 1	97 1	11 10	11 10
Sholápur	14 8	14 8	17 6	17 6	8 8	8 8	10 6	10 6	19 13	22 6	18 6	19 4	...	...	...	...	12 0	13 11	...	...	14 3	14 3	82 10	80 0	11 8	11 8
Bijápur	13 5	13 5	10 4	10 4	7 3	7 3	9 15	9 15	18 0	18 0	16 3	16 3	...	...	...	...	14 14	14 14	...	...	10 2	10 2	80 0	80 0	9 10	9 10
Poona (City)	11 8	11 8	10 3	10 3	8 9	8 9	9 13	9 13	14 2	14 2	11 8	11 8	16 6	16 6	...	...	13 13	11 8	...	...	13 15	10 2	60 13	60 13	11 2	10 2
Khandesh—																												
Ahmadnagar	13 6	13 6	...	...	8 0	8 0	9 1	9 1	15 0	16 0	13 8	13 8	...	...	...	...	16 10	16 6	...	...	11 8	11 3	85 0	85 0	11 6	11 6
Násik	14 12	14 12	...	...	9 0	9 0	10 8	10 8	...	...	14 4	14 4	18 3	18 3	...	...	17 2	17 2	...	...	11 4	11 4	106 8	106 8	12 12	12 12
Khandesh (Dhulia)	12 14	12 0	...	...	7 8	7 8	9 6	9 6	15 7	15 7	12 7	14 1	...	...	12 10	12 10	14 13	14 13	...	...	...	8 12	106 0	106 0	10 8	10 8
Guzerat—																												
Surat	12 0	13 0	13 0	11 0	6 0	6 0	8 0	9 0	15 0	15 0	14 0	15 0	...	...	6 0	...	10 0	12 0	...	...	8 0	9 0	120 0	120 0	12 0	12 0
Broach	11 0	11 0	...	...	7 8	8 0	9 8	9 8	14 0	14 0	12 8	13 0	...	...	...	...	12 8	12 8	...	...	12 0	12 0	120 0	120 0	12 12	12 12
Kaira	11 13	11 13	17 12	17 12	7 10	7 10	10 0	10 0	16 0	16 0	13 14	14 8	16 0	16 13	...	...	13 5	13 0	...	...	10 10	11 6	90 0	90 0	13 5	13 5
Baroda Camp (Sadar Bazar)	9 2	8 9	...	13 11	6 4½	6 4½	6 15	6 15	13 11	...	12 9	12 9	13 11	14 4½	...	...	11 3½	11 3½	...	...	9 2	9 2	80 0	80 0	10 13½	10 13½
Ahmedabad (Daskrohi)	11 8	12 0	...	18 0	6 8	6 0	8 0	8 0	15 0	14 0	14 0	14 0	...	...	..	...	16 0	15 0	...	...	10 0	10 0	80 0	80 0	13 8	13 8
Panch Mahals (Godhra)	10 0	10 0	...	...	8 0	8 0	10 0	10 0	17 6	17 6	13 2	13 2	17 6	17 6	...	...	15 0	15 0	17 6	17 6	12 6	12 6	160 0	160 0	11 2	11 2
Deesa Cantonment	12 8	12 8	11 6	10 8	7 0	7 0	8 0	8 0	13 11	12 8	14 0	13 8	...	...	...	...	15 0	14 8	...	...	9 8	9 8	150 0	150 0	11 12	12 8
Kathiawar—																												
Rájkot	11 12	11 8	...	...	6 8	6 8	7 8	7 8	13 5	12 8	11 12	11 8	...	...	...	...	13 8	8 8	...	...	7 8	7 8	100 0	100 0	40 0	40 0
Central Provinces—																												
Western—																												
Nimár	14 4	14 4	...	...	7 8	7 8	11 7	11 7	16 8	16 8	...	...	...	...	...	...	14 3	14 3	...	...	10 11	10 11	120 0	120 0	10 13	10 13
Khandwa-Ásirgarh Cant.	13 0	13 0	...	...	9 0	9 0	11 0	11 0	15 11	15 12	14 0	14 0	...	...	13 0	13 0	14 0	14 2	...	...	9 8	9 8	160 0	160 0	10 0	10 0
Hoshangabad	13 0	13 0	...	...	7 8	8 0	9 0	9 0	16 0	16 0	...	...	...	...	...	...	18 0	18 0	...	...	10 8	10 8	80 0	80 0	9 8	9 8
Betúl	13 9	13 9	...	...	9 9	9 9	10 0	10 0	17 7	17 7	...	...	...	...	...	...	18 4	18 4	...	...	11 6	11 6	320 0	320 0	7 9	7 9
Chhindwára	14 0	16 14	...	...	8 0	8 0	10 0	11 7	20 9	20 9	...	...	...	...	...	...	21 11	21 11	...	...	10 8	10 10	160 0	160 0	9 2	9 2
Nágpur	16 14	16 4	...	...	8 7	8 2	12 3	12 3	20 10	19 11	...	...	...	...	...	...	19 11	19 11	...	...	11 4	11 4	119 0	100 0	9 13	9 13
Wardha	17 2	17 2	...	...	10 0	8 0	11 7	11 7	24 0	24 0	...	...	...	...	...	...	16 0	17 2	...	...	16 0	16 0	124 0	124 0	9 10	9 10
Central—																												
Narsinghpur	13 8	12 15	...	...	8 15	9 3	9 12	10 14	17 0	...	...	...	...	...	...	...	17 10	17 10	...	...	13 10	13 10	200 0	200 0	9 10	9 2
Saugor	14 13	14 13	...	.	9 4	9 4	10 4	10 4	...	...	...	...	...	...	...	...	17 1	17 1	...	...	10 8	10 8	180 0	180 0	9 2	...
Damoh	16 0	16 0	...	...	11 7	10 11	12 11	11 7	...	...	...	...	...	...	...	...	17 2	17 2	...	...	10 11	10 11	200 0	200 0	9 2	9 2
Jubbulpore	13 2	13 4	...	...	8 0	7 8	8 2	10 0	17 0	18 0	...	...	...	...	...	...	17 2	17 12	...	...	10 0	10 0	120 0	130 0	9 6	9 4
Mandla	15 0	16 0	...	...	8 0	10 0	10 0	12 0	19 0	...	...	...	...	...	...	...	22 8	24 0	...	...	9 0	9 0	256 0	256 0	9 8	9 8
Seoni	14 15	14 15	...	...	10 3	10 3	13 9	13 9	...	...	...	...	...	...	...	...	19 8	19 8	...	...	10 15	10 15	200 0	200 0	9 10	9 10
Bálághát	18 6	18 6	..	..	13 2	13 2	17 14	17 14	...	...	...	...	...	...	...	...	19 3	19 3	...	...	12 8	12 8	192 0	192 0	9 0	8 0
Bhandára	17 8	18 12	...	...	10 0	...	16 4	16 4	...	...	...	...	...	...	...	...	23 12	18 12	...	...	10 0	10 0	200 0	195 0	9 2	9 2
Chánda	17 13	18 10	...	...	...	...	17 10	14 7	26 9	23 6	...	...	...	...	...	...	15 8	19 3	...	...	10 0	10 6	400 0	400 0	8 14	9 0
Eastern—																												
Biláspur	19 14	17 12	...	...	10 3	10 3	14 10	11 4	...	...	...	...	...	...	...	...	14 0	14 0	...	...	10 15	10 15	96 0	64 0	8 0	7 2
Raipur	19 11	19 11	...	...	10 4	10 4	15 15	15 15	...	...	...	...	...	...	...	...	16 0	16 0	...	...	13 0	13 0	80 0	80 0	8 0	8 0
Sambalpur	14 0	14 0	...	...	12 4	12 4	18 6	17 8	...	...	...	...	...	...	...	...	12 0	13 8	...	...	8 0	8 0	160 0	160 0	9 3	9 3
Berar—																												
Buldána	16 0	16 0	...	...	8 0	8 0	10 0	10 0	20 0	17 0	17 0	...	...	...	...	...	17 0	18 0	...	...	11 0	12 0			9 0	9 0
Básim	17 5	17 4	...	...	7 8	7 5	10 0	9 10	24 0	24 0	24 0	...	...	...	...	...	20 10	20 10	...	...	15 5	13 2			9 0	9 6
Akola	16 0	16 0	...	...	7 0	6 8	8 0	9 8	18 0	15 0	15 0	...	...	...	...	...	18 0	19 0	...	...	15 0	17 0	§	§	10 8	10 0
Ellichpur	14 0	14 12	8 0	...	7 0	7 0	8 6	8 6	18 12	15 0	16 0	...	...	...	...	...	14 12	14 12	...	...	...	10 0			9 4	9 4
Amráoti	15 0	15 0	...	...	7 0	7 0	8 0	8 0	19 0	18 10	14 0	...	...	...	...	...	16 0	16 0	...	...	12 0	12 0			9 0	9 0
Wún	14 0	16 0	...	...	9 0	9 0	10 0	10 0	20 0	...	...	...	...	...	...	...	16 0	16 0	...	...	20 0	20 0			10 0	10 0
Nizam's Territories—																												
Secunderabad	13 13	12 15	...	...	6 12	7 2	10 14	10 8	18 13	18 13	16 12	17 12	...	...	...	...	13 3	12 11	...	...	18 13	17 12	125 0	130 0	8 14	8 14
Boláram	14 1	13 8	...	...	7 11	7 11	9 5	8 5	19 15	20 4	...	...	...	...	...	...	14 1	14 3	...	...	...	...	116 14	116 14	9 0	9 0
Chadarghat	11 0	10 12	...	...	6 12	6 12	9 8	9 4	18 8	18 0	21 0	22 0	...	...	...	...	13 8	13 0	...	...	...	...	120 0	120 0	9 8	9 8

* Not produced. † Not procurable. ‡ Not sold. § Firewood is sold by head-load, cart-load, and bullock-load.

RETAIL PRICES FOR THE 1st HALF OF JANUARY 1889—*concluded*.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or Cholum (*Sorghum vulgare*).		Bajra or Cumbu (*Pennisetum typhoideum*).		Marua or Ragi (*Eleusine coracana*).		Kangni or Kakun, Italian millet (*Setaria italica*).		Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar or Thúr Cadjan Pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Madras—																										
Malabar Coast—																										
Malabar	8 10	8 10	...	...	12 10	12 10	13 6	13 6	*	*	*	*	20 6	20 6	...	...	...	...	...	...	...	...	136 2	136 2	11 11	11 11
S. Canara	8 2	8 2	...	...	12 10	12 10	14 13	14 13	*	*	*	*	21 13	21 13	...	...	...	...	...	...	...	...	128 13	128 13	13 5	13 5
South, central—																										
Coimbatore	9 13	9 13	...	...	12 10	12 10	13 10	13 10	21 11	21 11	25 6	25 6	26 3	26 3	...	...	...	...	...	...	...	...	133 10	133 10	11 11	11 11
Nilgiris	8 8	8 8	...	...	10 6	9 10	11 3	11 3	19 10	20 0	18 3	16 13	20 3	21 10	...	...	...	...	...	...	...	...	161 13	161 13	10 2	9 3
Salem	10 3	10 3	...	...	12 3	12 11	13 3	14 2	25 0	25 8	21 5	22 2	29 2	29 2	...	...	...	...	...	...	...	...	186 10	186 10	13 8	13 8
Central—																										
Bellary	13 6	13 6	...	...	12 5	12 5	13 8	14 0	30 14	31 6	19 11	20 11	37 13	37 13	...	...	...	...	...	...	...	...	97 3	97 3	11 14	11 14
Anantapur	11 8	11 8	...	...	13 6	12 13	15 2	15 2	31 6	31 6	25 6	25 6	34 0	34 0	...	...	...	...	...	...	...	...	155 8	145 13	11 5	11 5
Cuddapah	13 3	12 2	...	...	12 13	12 13	15 6	14 14	24 8	24 8	24 11	24 5	32 5	29 5	...	...	...	...	...	...	...	...	140 0	140 0	12 10	12 10
Kurnool	11 6	10 13	...	...	11 6	11 6	12 3	12 3	21 11	21 14	20 0	20 10	*	*	...	...	...	...	...	...	...	...	124 10	124 10	11 11	11 11
East Coast, north—																										
Ganjam	10 5	10 5	...	...	12 3	11 5	13 0	12 3	*	*	*	*	19 13	19 13	...	...	...	...	...	...	...	...	194 6	194 6	11 3	11 3
Vizagapatam	13 0	13 0	...	...	9 8	9 8	10 11	10 11	21 2	20 0	21 13	20 13	19 3	18 3	...	...	...	...	...	...	...	...	116 10	116 10	11 11	11 11
Godávari	13 8	12 10	...	...	14 14	14 14	16 0	16 0	23 0	23 0	21 2	21 2	27 5	25 8	...	...	...	...	...	...	...	...	243 0	243 0	12 0	12 0
East Coast, central—																										
Kistna	10 6	10 6	...	...	13 11	13 2	14 5	14 0	22 2	22 2	*	*	23 5	23 5	...	...	...	...	...	...	...	...	170 2	170 2	13 3	13 3
Nellore	9 14	9 14	...	...	12 14	12 14	14 0	14 0	22 2	22 2	20 14	20 14	25 8	25 8	...	...	...	...	...	...	...	...	93 5	93 5	11 11	11 11
East Coast, south—																										
Madras	10 10	10 10	...	...	11 10	11 10	13 6	13 6	*	*	*	*	26 0	25 5	...	...	...	...	...	...	...	...	89 14	89 14	12 5	12 5
Chingleput	*	*	...	...	12 3	12 3	16 10	16 2	*	*	17 3	17 3	27 6	26 11	...	...	...	...	...	...	...	...	122 8	122 8	12 0	12 0
N. Arcot	8 13	9 6	...	...	12 3	12 3	14 2	14 2	*	*	*	*	34 3	35 14	...	...	...	...	...	...	...	...	194 6	194 6	11 5	11 11
S. Arcot	8 10	8 10	...	...	13 14	13 14	14 14	14 14	*	20 3	27 0	27 0	27 0	27 0	...	...	...	...	...	...	...	...	209 0	209 0	10 13	10 13
Tanjore	8 2	8 2	...	...	12 8	12 8	15 0	15 0	*	*	26 2	26 2	31 11	29 6	...	...	...	...	...	...	...	...	166 3	166 3	12 14	12 6
Trichinopoly	8 10	8 10	...	...	12 10	11 8	13 2	12 0	*	*	21 10	21 10	23 10	23 10	...	...	...	...	...	...	...	...	143 6	143 6	13 0	13 0
Southern—																										
Tinnevelly	8 8	8 8	...	...	11 2	10 11	12 13	12 13	*	*	*	*	*	*	...	...	...	...	...	...	...	...	52 8	52 8	14 13	14 13
Madura	9 6	9 6	...	...	12 10	12 10	13 8	13 8	25 14	25 14	23 8	23 8	27 2	27 2	...	...	...	...	...	...	...	...	131 3	121 8	13 10	13 10
Mysore—																										
Mysore	11 0	11 0	10 0	10 0	10 8	11 0	12 0	12 0	30 0	30 0	28 0	30 0	28 8	30 0	12 0	12 0	12 0	12 0	...	...	12 0	11 8	96 0	84 0	8 0	8 0
Bangalore	10 8	10 0	11 0	10 8	9 8	9 8	11 8	11 8	23 0	23 0	...	...	32 0	33 0	...	...	11 8	11 8	...	...	13 8	14 8	96 0	96 0	9 8	9 4
Kolar	10 0	10 0	9 0	9 0	10 8	10 4	14 0	13 8	27 0	27 0	...	...	40 0	40 0	...	...	10 4	10 4	27 0	27 0	16 0	15 8	156 0	144 0	9 0	9 0
Túmkur	11 0	11 0	11 0	11 0	11 0	11 0	12 0	12 0	...	...	...	...	40 0	40 0	...	...	11 0	11 0	...	...	15 0	15 0	340 0	340 0	9 0	9 0
Hassan	...	...	10 0	10 0	12 0	12 0	13 0	14 0	...	...	...	...	42 0	40 0	...	...	11 0	12 0	...	...	12 0	13 0	96 0	96 0	8 0	8 0
Kadur	10 0	10 0	11 0	11 0	15 0	16 0	18 0	19 0	...	...	...	...	48 0	48 0	...	...	13 0	14 0	...	...	10 0	10 0	320 0	320 0	10 0	9 0
Shimoga	11 9	11 9	12 10	...	11 9	10 8	14 11	14 11	29 7	33 10	...	...	33 10	48 13	...	...	12 10	11 9	...	...	...	...	480 0	480 0	10 8	8 6
Chitaldrug	13 0	12 0	14 0	14 0	10 0	10 0	13 0	12 8	48 0	48 0	32 0	32 0	55 0	55 0	65 0	65 0	12 0	12 0	...	...	20 0	20 0	320 0	320 0	8 0	8 0
Coorg—																										
Coorg	9 0	10 0	8 0	9 0	13 8	11 8	15 8	16 0	...	...	...	...	35 8	32 8	...	...	23 8	30 8	...	...	...	...	110 0	110 0	10 0	12 8
Aden	8 0	8 0	...	...	6 3	6 3	8 0	8 0	10 3	10 3	9 4	9 4	...	...	...	...	9 4	9 4	...	...	5 9	5 9	65 5	65 5	32 0	32 0

* No sale.

DEPARTMENT OF FINANCE AND COMMERCE,
(*Statistical Branch*).

E. J. SINKINSON,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

Comparative Statement of the Net Indian Sea and Land Customs Revenue (excluding Salt Revenue) for the first eleven months of the official year 1888-89, and of the seventeen preceding years.

(IN THOUSANDS OF RUPEES.)

YEAR.	FOR THE ELEVEN MONTHS, APRIL TO FEBRUARY.																									YEAR.
	BENGAL.				BOMBAY.				SINDH.				MADRAS.				BURMA.				TOTAL BRITISH INDIA.					
	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	Total Import Revenue.	Export Revenue.	Total Revenue.	
1871-72	9,67	66,57	23,12	99,36	5,74	44,09	4,22	54,05	1,04	1,26	2,04	4,34	3,46	11,53	12,85	27,84	1,55	4,06	17,79	23,40	21,46	1,27,51	1,48,97	60,02	2,08,99	1871-72
1872-73	10,92	63,46	25,56	99,94	5,11	40,48	3,39	48,98	97	1,16	1,84	3,97	3,56	11,27	10,34	25,17	2,78	4,77	28,32	35,87	23,34	1,21,14	1,44,48	69,45	2,13,93	1872-73
1873-74	10,27	60,67	20,39	91,33	5,85	45,55	3,63	55,03	1,22	93	1,13	3,28	3,44	12,72	13,26	29,42	3,03	4,79	22,32	30,14	23,81	1,24,66	1,48,47	60,73	2,09,20	1873-74
1874-75	10,86	70,33	17,53	98,72	6,51	45,29	4,23	56,03	1,04	83	1,48	3,35	3,37	12,30	12,41	28,08	3,49	6,30	15,44	25,23	25,27	1,35,05	1,60,32	51,09	2,11,41	1874-75
1875-76	12,03	68,51	19,11	99,65	6,77	42,10	4,21	53,08	1,22	96	1,14	3,32	4,25	12,39	10,44	27,08	3,45	4,86	25,75	34,06	27,72	1,28,82	1,56,54	60,65	2,17,19	1875-76
1876-77	12,01	60,19	18,90	91,10	7,78	39,36	1,09	48,23	1,34	71	31	2,36	4,93	10,96	6,20	22,09	3,81	5,04	22,10	30,95	29,87	1,16,26	1,46,13	48,60	1,94,73	1876-77
1877-78	13,26	74,49	19,46	1,07,21	7,92	45,48	1,24	54,64	1,73	84	44	3,01	5,52	9,09	2,23	16,84	4,55	5,97	20,13	30,65	32,98	1,35,87	1,68,85	43,50	2,12,35	1877-78
1878-79	11,87	58,82	19,35	90,04	7,78	41,56	2,17	51,51	1,75	57	29	2,61	4,98	8,56	4,41	17,95	6,03	6,56	22,33	34,92	32,41	1,16,07	1,48,48	48,55	1,97,03	1878-79
1879-80	11,39	54,65	13,86	79,90	8,73	36,93	2,23	47,89	3,02	70	32	4,04	4,66	8,46	7,43	20,55	6,34	6,54	26,01	38,89	34,14	1,07,28	1,41,42	49,85	1,91,27	1879-80
1880-81	12,10	54,84	15,27	82,21	8,11	51,41	2,41	61,93	4,50	1,14	23	5,87	4,80	9,62	7,08	21,50	4,42	7,72	31,74	43,88	33,93	1,24,73	1,58,66	56,73	2,15,39	1880-81
1881-82	12,31	47,15	17,23	76,69	9,35	44,14	1,77	55,26	3,65	1,21	40	5,26	4,58	8,88	4,37	17,83	6,79	7,50	33,52	47,81	36,68	1,08,88	1,45,56	57,29	2,02,85	1881-82
1882-83	13,08	14	18,11	31,33	9,59	−1,01*	1,78	10,36	3,16	4	55	3,75	5,02	6	3,53	8,61	7,31	7	40,70	48,08	38,16	—70*	37,46	64,67	1,02,13	1882-83
1883-84	13,37	35	17,29	31,01	9,89	52	1,53	11,94	3,36	5	53	3,94	4,58	8	5,38	10,04	7,17	12	32,24	39,53	38,37	1,12	39,49	56,97	96,46	1883-84
1884-85	11,43	34	13,77	25,54	9,97	47	1,91	12,35	3,66	6	57	4,29	4,41	5	4,41	8,87	6,82	7	23,08	29,97	36,29	99	37,28	43,74	81,02	1884-85
1885-86	12,33	24	15,82	28,39	11,01	53	1,29	12,83	3,94	7	85	4,86	4,63	10	3,39	8,12	5,96	6	34,43	40,45	37,87	1,00	38,87	55,78	94,65	1885-86
1886-87	13,13	38	13,27	26,78	11,37	52	1,66	13,55	4,72	11	90	5,73	6,13	17	4,54	10,84	8,64	15	33,90	42,69	43,99	1,33	45,32	54,27	99,59	1886-87
1887-88	11,93	80	17,66	30,39	13,34	80	2,07	16,21	4,68	7	76	5,51	9,23	16	4,31	13,70	8,16	3	34,21	42,40	47,34	1,86	49,20	59,01	1,08,21	1887-88
1888-89	13,37	5,75	14,83	33,95	13,53	3,71	1,55	18,79	4,93	70	47	6,10	9,55	87	4,73	15,15	8,03	93	25,21	34,17	49,41	11,96	61,37	46,79	1,08,16	1888-89

* The amount refunded is greater than the duty collected.

DEPARTMENT OF FINANCE AND COMMERCE,
STATISTICAL BRANCH;
Calcutta, 14th March, 1889.

E. J. SINKINSON,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

No. XLVI of 1888-89.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	Railways.	Total mean length open.	Receipts for week ending 18th February, 1888. Total.	Receipts for week ending 18th February, 1888. Per mile open.	Total mean length open.	Receipts for week ending 16th February, 1889. Total.	Receipts for week ending 16th February, 1889. Per mile open.	Total Receipts from 1st April, 1887, to 18th Feb., 1888. Total.	Total Receipts from 1st April, 1887, to 18th Feb., 1888. Per mile open per week.	Total Receipts from 1st April, 1888, to 16th Feb., 1889. Total.	Total Receipts from 1st April, 1888, to 16th Feb., 1889. Per mile open per week.	Total Increase in 1888-89.	Total Decrease in 1888-89.
	State Lines worked by Companies.		R	R		R	R	R	R	R	R	R	R
2nd Mar., 1889	East Indian	1,514	10,29,368	680	1,514	9,44,006	624	4,05,11,066	582	3,86,42,394	555	...	18,68,672
2nd ditto	Rajputana-Malwa (a)	1,664	4,09,275	246	1,664	4,14,000	249	1,45,99,623	190	1,62,63,120	212	16,63,497	...
2nd ditto	Sindia	75	8,479	113	75	8,4[illegible]8	114	3,92,532	114	3,21,409	93	...	71,123
2nd ditto	Patna-Gya	57	12,156	213	57	8,503	149	4,53,050	172	4,22,303	161	...	30,756
23rd Feb. 1889	Bengal-Nagpur (b)	186	39,292	211	293	59,127	202	12,49,308	145	15,01,309	161	2,52,001	...
2nd Mar. 1889	Dildarnagar-Ghazipur	12	860	72	12	722	60	42,108	76	39,757	72	...	2,351
23rd Feb. 1889	Mysore	140	9,779	70	140	10,728	77	4,53,396	70	5,20,217	81	66,821	...
23rd ditto	Southern Mahratta (c)	850	54,384	64	854	79,796	93	28,16,882	78	34,40,541	88	6,23,659	...
23rd ditto	Indian Midland	136	20,147	148	392	(d)49,302	126	1,82,554	84	(d)8,01,188	102	6,18,634	...
16th ditto	Villupuram-Dharmaveram (*Nellore Branch*)	83	4,259	51	83	4,622	56	(e) 75,509	41	2,15,952	57	1,40,443	...
16th ditto	Bareilly-Pilibhit	36	2,150	60	36	2,199	61	77,861	48	79,750	49	1,889	...
23rd ditto	Lucknow-Sitapur-Sihramau	105	4,980	47	105	5,300	50	1,87,000	39	2,28,079	47	41,079	...
	Total	4,858	15,95,129	328	5,225	15,86,803	304	6,10,40,898	283	6,24,76,019	276	14,35,121	...
	State Lines worked by Government.												
23rd Feb., 1889	North-Western (f)	2,470	4,46,729	181	2,390	4,89,881	205	1,84,70,585	176	2,24,92,077	205	40,21,492	...
23rd ditto	Oudh & Rohilkhand (g)	693	1,63,179	235	692	1,37,696	199	59,81,907	189	59,41,963	187	...	39,944
23rd ditto	Wardha Coal	45	22,365	497	45	12,711	282	6,64,659	319	7,43,236	359	78,577	...
23rd ditto	Bengal Central	125	12,938	104	125	12,690	101	5,92,078	103	6,24,268	109	32,190	...
23rd ditto	Eastern Bengal Railways (h)	645	1,79,487	278	673	1,75,380	261	85,82,123	289	94,69,856	306	8,87,733	...
2nd Mar., 1889	Nalhati	27	2,314	85	27	2,068	76	81,442	66	88,348	72	6,906	...
2nd ditto	Tirhoot	250	47,693	184	273	36,996	136	15,77,985	139	14,44,675	121	...	1,33,310
23rd Feb., 1889	Burma	333	99,729	299	441	93,428	210	28,09,888	183	27,74,503	150	...	32,385
23rd ditto	Jorhat	31	677	22	31	1,112	36	44,716	35	54,326	41	9,610	...
23rd ditto	Cherra-Companyganj	7	138	18	7	54	7	9,989	29	7,857	23	...	2,132
	Total	4,635	9,75,249	210	4,704	9,62,016	205	3,88,12,372	190	4,36,41,109	204	48,28,737	...
	Lines worked by Guaranteed Companies.												
16th Feb., 1889	Madras	840	1,63,325	194	840	1,55,310	185	72,46,475	186	74,18,793	192	1,72,318	...
16th ditto	South Indian	654	93,604	143	654	1,09,935	168	45,14,330	149	48,41,074	161	3,26,744	...
23rd ditto	Great Indian Peninsula	1,504	8,51,062	566	1,447	9,30,772	643	3,45,07,839	496	3,64,68,811	548	19,60,972	...
2nd Mar., 1889	Bombay, Baroda and Central India	461	2,73,995	594	461	2,92,000	633	1,05,75,123	496	1,11,72,541	527	5,97,418	...
	Total	3,459	13,81,986	400	3,402	14,88,017	437	5,68,43,767	355	5,99,01,219	383	30,57,452	...
GRAND TOTAL (Guaranteed and State)		12,952	39,52,364	305	13,331	40,36,836	303	15,66,97,037	269	16,60,18,347	278	93,21,310	...
Gross Estimated Expenses		...	...	...	...	...	...	8,12,00,579	140	8,65,05,017	145	...	...
Net Receipts		...	...	...	...	...	...	7,54,96,458	129	7,95,13,330	133	40,16,872	...
	Assisted Companies.												
2nd Mar., 1889	Bengal and North-Western	376	46,949	125	376	44,920	119	17,85,696	103	19,50,045	113	1,64,349	...
2nd ditto	Tarakeshwar	22	5,502	250	22	6,449	290	2,33,404	228	2,40,087	235	6,683	...
16th Feb., 1889	Rohilkhand-Kumaun	67	4,177	62	67	5,020	75	2,81,208	93	3,00,142	100	18,934	...
16th ditto	Dibru-Sadiya	78	6,744	86	78	7,475	96	3,61,429	100	3,85,407	107	23,978	...
	Total	543	63,432	117	543	63,864	118	26,61,737	106	28,75,681	115	2,13,944	...
	Native States.												
23rd Feb., 1889	The Nizam's Guaranteed Company	277	32,208	116	354	49,734	141	14,13,231	140	15,74,595	115	1,61,364	...
2nd Mar., 1889	The Gaekwar's	59	3,462	59	59	3,350	57	1,39,459	51	1,22,931	45	...	16,528
2nd ditto	The Gaekwar's Mehsana-Vadnagar	21	1,016	48	27	1,000	37	33,509	34	40,324	39	6,815	...
23rd Feb., 1889	Bhavnagar-Gondal-Junagarh-Porbandar	193	27,461	142	260	36,304	140	8,91,631	100	9,68,698	103	77,067	...
23rd ditto	Morvi	68	2,229	33	68	3,067	45	1,21,867	39	1,45,407	46	23,540	...
2nd Mar., 1889	Jodhpore	124	7,522	61	124	8,100	65	3,07,175	54	3,08,878	54	1,703	...
	Total	742	73,898	100	892	1,01,555	114	29,06,872	92	31,60,833	88	2,53,961	...

(a) Includes the Cawnpore-Achnera State Railway.
(b) Includes the Katni-Umaria State Railway.
(c) Includes the Bellary-Kistna State Railway.
(d) Includes Bhopal-Itarsi State Railway from 1st January, 1889.
(e) Total receipts from 15th September, 1887, to 18th February, 1888.
(f) Includes the Amritsar-Pathankot and Rajpura-Patiala State Railways.
(g) State from 1st January, 1889.
(h) Includes the Northern Bengal, Dacca, Kaunia-Dharlla and Assam-Behar State Railways.

M. C. BRACKENBURY, *Major, R.E.,*
Offg. Deputy Secretary.

CALCUTTA,
The 15th March, 1889.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

CIVIL WORKS

Irrigation.

TRAFFIC RETURNS OF THE GANGES AND AGRA CANALS FOR THE HALF-YEAR ENDING 30th SEPTEMBER 1888.

Comparative Return of Traffic carried on the Agra Canal for the half-years ending 30th September, 1888 and 1887.

	Demands		Collected during half-year.	Balance uncollected	Same period of previous year.			Current half-year			Corresponding period of previous year			Tonnage.		Ton mileage		Value of goods		Number of passengers.	
	Balance from previous half-year.	For current half-year.			Demands	Collections.	Nature of Cargo	Up	Down	Total	Up.	Down.	Total.	1888	1887.	1888	1887.	1888.	1887.	1888.	1887.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	R	R	R	R	R	R		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.					R	R		
TOLLAGE.																					
Private boats	...	1,488	1,488	...	1,235	1,235	Gram	...	147,305	147,305	8,425	41,063	49,488								
Government boats	...	78	78		149	149	Cotton	.	124	124		1,292	1,292								
Rafts	...	...	...	..	...	...	Oilseeds	600	2,907	3,507	200	329	529								
							Salt	..	...	..	...	51	51								
							Metals	500	250	750	600	16	616	12,275	9,651	689,055	568,484	2,99,345	1,93,225	273	103
CARRYING OPERATIONS.							Miscellaneous goods	88	7,812	7,900	2,205	1,890	4,095								
							Building materials	89,900	26,950	116,350	90,685	20,875	120,560								
Boating (Government)	...	1,123	1,123	...	2,208	2,208	Firewood	48,975	7,250	56,225	68,455	11,960	80,415								
							Bamboos	..	..	.		50	50								
Fines	...	...	...	...		...	Timber	...	1,250	1,250	...	4,570	4,570								
Ground rent	...	...	...	..	..	...	Miscellaneous timber	.	250	250	...	1,060	1,060								
TOTAL	...	2,689	2,689*	...	3,592	3,592	TOTAL	140,063	194,098	334,161	179,570	83,156	262,726	12,275	9,651	689,055	568,484	2,99,345	1,93,225	273	103

* Excludes adjustment of R 597-10

ALLAHABAD,
The 8th January, 1889.

H. W. CONDUITT,
Asst. Secy. to Govt., N. W. P. and Oudh, P. W. D., I. B.

Comparative Return of Traffic carried on the Upper and Lower Ganges Canals for the half-years ending 30th September, 1888 and 1887.

	Demands.		Collections during current half-year.	Balance uncollected.	Same period of previous year.	
	Balance from previous half-year.	For current half-year.			Demands.	Collections.
1	2	3	4	5	6	7
Tollage.	R	R	R	R	R	R
Private boats .	345	5,262	4,575	1,032	4,632	3,916
Government boats .	...	667	667	...	538	538
Rafts . . .	...	1,905	1,905	...	1,178	1,178
Carrying Operations.						
Boating (Government) . .	...	377	377	...	674	674
Fines and sundries .	...	12	12	...	19	19
Ground rent . .	...	1,171	1,171	...	1,038	1,038
Total .	345	9,394	8,707	1,032	8,079	7,363
Upper Ganges Canal . .	178	6,043	5,674	534	5,225	4,850
Lower Ganges Canal . .	167	3,351	3,033	498	2,854	2,513
Total .	345	9,394	8,707	1,032	8,079	7,363

Nature of cargo.	Current half-year.			Corresponding period of previous year.			Tonnage.		Ton mileage.		Value of goods.		Number of passengers.	
	Up.	Down.	Total.	Up.	Down.	Total.	1888.	1887.	1888.	1887.	1888.	1887.	1888.	1887.
8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.					R	R		
Grains . .	54,297	44,604	98,901	33,708	47,476	81,184								
Cotton . .	...	2,283	2,283	...	10,084	10,084								
Oilseeds . .	1,326	27,363	28,689	626	13,493	14,119								
Salt . . .	4,229	11,730	15,959	2,848	2,762	5,611								
Metals . .	7,037	8,286	15,323	3,634	27,840	31,474								
Building materials	1,181,286	196,859	1,378,145	453,119	329,528	782,647	78,154	54,695	3,019,859	2,410,047	1,051,997	1,056,445	189	135
Miscellaneous goods . .	12,161	42,447	54,608	20,844	44,186	65,030								
Firewood . .	7,646	147,327	154,973	1,380	161,558	162,938								
Bamboos . .	372	218,678	219,050	435	157,522	157,957								
Timber . .	3,310	141,327	144,637	2,023	153,912	155,935								
Miscellaneous timber . .	1,086	13,717	14,803	2,867	19,055	21,922								
Total .	1,272,750	854,621	2,127,371	521,484	967,417	1,488,901								

ALLAHABAD,
The 8th January, 1889.

H. W. CONDUITT,
Asst. Secy. to Govt., N.-W. P. and Oudh P. W. D., I. B.

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The Gazette of India.

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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT No. 12.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

MILITARY SECRETARY'S OFFICE.

NOTIFICATIONS.

Calcutta, the 21st March, 1889.

His Excellency the Viceroy and Governor-General will leave Calcutta on Tuesday, the 2nd April, 1889, and will arrive at Simla, *viâ* Allahabad, Lucknow, Hurdwar, and Umballa, on or about the 15th April, 1889.

His Excellency the Viceroy and Governor-General will leave Calcutta for Simla on Tuesday, the 2nd April, 1889, at 6-15 P.M.

His Excellency will visit *en route* Allahabad, Lucknow, Hurdwar and Umballa, and arrive at Simla on or about the 15th April, 1889.

All covers intended to reach His Excellency the Viceroy and Governor-General during His Excellency's journey should be addressed,—"Governor-General's Camp," without the addition of any Post Town.

The party accompanying His Excellency on tour is as follow:—

Colonel J. C. Ardagh, C.B., Private Secretary to the Viceroy.

Lieutenant-Colonel Lord William Beresford, V.C., C.I.E., Military Secretary to the Viceroy.

Surgeon-Major E. H. Fenn, Surgeon to the Viceroy.

Captain the Hon'ble C. Harbord, } Aides-de-Camp to the Viceroy.
Captain H. R. Pakenham, } Aides-de-Camp to the Viceroy.

All communications connected with business of a mere routine nature should be sent as usual to the Head-Quarters of the several Departments.

By Command,

WILLIAM BERESFORD, *Lieut.-Col*,
Military Secretary to the Viceroy.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Fort William, the 22nd March, 1889.

No. 7.—Whereas by Resolutions passed by the Secretary of State for India in Council on the 19th day of September, 1872, and the 4th day of June, 1874, respectively, the provisions of the 33rd of Vic., chap. 3, sec. 1, were declared applicable to the territories under the administration of the Chief Commissioner of Assam;

And whereas the Chief Commissioner of Assam has proposed to the Governor-General in Council a draft of the following Regulation, together with the reasons for proposing the same;

And whereas the Governor-General in Council has taken the draft and reasons into consideration, and has approved of the draft and the same has received the Governor-General's assent on the twentieth day of March, 1889.

In pursuance of the direction contained in the said section, the said Regulation is now published in the Gazette of India:—

REGULATION No. II OF 1889.

A Regulation to amend the Assam Land and Revenue Regulation, 1886.

1 of 1886. WHEREAS it is expedient to amend the Assam Land and Revenue Regulation, 1886; It is hereby enacted as follows:—

Title, commencement and application.

1. (1) This Regulation may be called the Assam Land and Revenue Regulation, 1889.

(2) It shall come into force on such day as the Chief Commissioner may, by notification in the local official Gazette, appoint in this behalf; and

(3) It shall apply to arrears of revenue which have accrued, whether before or after it comes into force, but not so as to affect any proceedings instituted before it comes into force.

1 of 1886. Definition.

2. In this Regulation "section" means a section of the Assam Land and Revenue Regulation, 1886.

Amendment of section 70.

3. In the proviso to section 70, clause (1), before the words "an estate which is not permanently-settled" the words "except when the Chief Commissioner by general order applicable to any local area or any class of cases or by special order otherwise directs" shall be inserted.

Substitution of new section for section 72.

4. For section 72 the following shall be substituted, namely:—

Notice of sale.

"72. (1) If the Deputy Commissioner proceeds to sell any property under section 70, he shall prepare a statement in manner prescribed, specifying the property which will be sold, the time and place of sale, the revenue assessed on the property, and any other particulars which he may think necessary.

(2) A list of all estates for which a statement has been prepared under sub-section (1) shall be published in manner prescribed, and a copy of the statement relating to every such estate shall be open to inspection by the public free of charge in manner prescribed.

(3) If the revenue of any estate for which a statement has been prepared under sub-section (1) exceeds five hundred rupees, a copy of the statement shall be published in the local official Gazette.

(4) When the arrear has accrued on an estate, not being a permanently-settled estate in the district of Sylhet, a copy of the statement prepared under sub-section (1) shall be served on the defaulter, or, if he cannot be found, posted on the estate in manner prescribed.

(5) When the arrear has accrued on a permanently-settled estate in the district of Sylhet, a copy of the statement shall be posted on or in the vicinity of the estate in manner prescribed, and, if any proprietor of the estate has registered his name and address in manner prescribed, a copy of the notice shall be despatched to him by post in a registered cover to that address.

(6) In making rules prescribing the manner of registering names and addresses for the purposes of sub-section (5), the Chief Commissioner may impose a fee for such registration and may fix a period after which such registration will, unless renewed, become void."

Amendment of section 74.

5. In section 74, sub-section (2), for the words "proclamation of sale" the words "list of estates" shall be substituted.

Amendment of section 75.

6. In section 75 after the word "sold" the words "and the fee (if any) prescribed in this behalf" shall be inserted.

Addition to section 79.

7. To section 79 the following shall be added, namely:—

"Provided also that the non-delivery or misdelivery of a registered cover despatched under section 72, sub-section (5), shall not, for the purposes of this section, be deemed an irregularity or mistake in publishing or conducting the sale."

Substitution of new section for section 81.

8. For section 81 the following shall be substituted, namely:—

Annulment of sale on ground of hardship.

"81. The Chief Commissioner may, on application made to him at any time within one year of a sale becoming final under section 80, set the sale aside on the ground of hardship or injustice."

Addition to section 85.

9. To section 85 the following shall be added, namely:—

"(3) A certificate granted to a purchaser under this section shall be conclusive evidence in his favour, and in favour of any person claiming under him, that every publication, service, posting or despatch of any statement, list, notice or letter required by this Regulation, or the rules made under it, to be published, served, posted or despatched, has been duly effected, and the title of any person who has obtained any such certificate or of any person claiming under him shall not be impeached or affected under section 82 or otherwise by reason of any omission, informality or irregularity as regards the publication, serving, posting or despatching

of any statement, list, notice or letter in the proceedings under which the sale was held at which the property was purchased:

Provided that nothing in this sub-section shall affect the power conferred on the Chief Commissioner by section 81."

S. HARVEY JAMES,
Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Calcutta, the 21st March, 1889.

No. 549.—In accordance with the provisions of section 18, sub-section (1) of the Indian Explosives Act IV of 1884, and with the directions contained in Home Department Notification, No. 1964, dated the 2nd September, 1887, the Governor-General in Council is pleased to publish for the information of persons likely to be affected thereby, the following draft addition to rules 12 and 17 of the rules to regulate the transport and importation of explosives (published in Home Department Notification, No. 1417, dated the 24th June, 1887) which he proposes to make under the Act.

The draft will be taken into consideration on the expiry of two months from the date of this notification.

Draft addition to Rules 12 and 17.

but if any explosive imported under a license into a British port is exported thence to another British port named in rule 10, the necessary license for such re-import may be granted on payment of a fee of one rupee instead of 10 rupees.

MEDICAL.

The 21st March, 1889.

No. 169.—The services of Surgeon William Rice Edwards, M.D., I.M.S., are placed temporarily at the disposal of the Government of Bengal.

No. 171.—Surgeon-Major D. O'Connell Raye, M.D., Professor of Surgical and Descriptive Anatomy, Medical College, Calcutta, is appointed to officiate as Professor of Surgery in that College, during the absence on special leave of Brigade Surgeon K. McLeod, M.D., or until further orders

No. 172.—Surgeon-Major J. O'Brien, M.D., Civil Surgeon, Burdwan, is appointed to officiate for Surgeon-Major D. O'Connell Raye, M.D., Professor of Surgical and Descriptive Anatomy, Medical College, Calcutta, during the absence on special leave of Brigade Surgeon K. McLeod, M.D., or until further orders.

SANITARY.

The 22nd March, 1889.

No. 72.—THE following translation of the special Regulations of the Ottoman Board of Health applicable to the Mecca pilgrimage of 1889, received through Her Majesty's Secretary of State for India, is published for general information.

Special Regulations applicable to the Mecca Pilgrimage of 1889.

Article 1.—From the beginning of the month of Redjeb until the end of the month of Zilhidjé (4th March to end of August), the Lazaretto of Camaran will be open to arrivals by sea subject to quarantine.

Article 2.—During the period of six months above-mentioned (Redjeb, Chaban, Rémazan, Chewal, Zilcadé, Zilhidjé) pilgrim-ships arriving from outside the Straits of Bab-el-Mandeb, no matter what the tenor of their Bill of Health, must go direct to the Island of Camaran without touching at any other port of the Red Sea Coasts.

Article 3.—Pilgrim-ships are ships expressly chartered for the conveyance of pilgrims going to Mecca.

Article 4.—Vessels bound to the Red Sea having on board only one pilgrim for every 100 tons of registered tonnage are not included in the definition of pilgrim-ships. Such vessels will be dealt with according to the character of their Bills of Health, conformably to the provisions of the General Regulation of 1867, applicable to cases of cholera.

Article 5.—Mail-boats and vessels not carrying more than five pilgrims for every 100 tons register, can proceed to Abou-Saad, where they will discharge, subject to quarantine, their pilgrims and merchandise destined for the Hedjaz.

Merchandise not destined for Yemen can be landed at Hodeyda under the supervision of the Sanitary authorities.

Article 6.—For this purpose, a Lazaretto is established at Abou-Saad as a branch of the Camaran Lazaretto, which will be open to arrivals specified in articles 4 and 5 of the present regulation throughout the year.

Article 7.—Arrivals from Egyptian ports, Sambouks, and other coasters, navigating from one port to another of the Red Sea coast, will also perform quarantine at Abou-Saad in case of necessity.

Article 8.—Indo-Malayan pilgrims who come to the Hedjaz *viâ* Suez will be subjected to quarantine unless they can prove by their passports that they have come from beyond the Suez Canal.

Captains of ships are forbidden to embark pilgrims of this class under penalty of their ships and the crews being subjected to quarantine under Articles 2, 4, and 5 of these Regulations.

Article 9.—On the arrival of a pilgrim-ship in Camaran Harbour, or Abou-Saad, all pilgrims will be disembarked and undergo the usual medical examination. If the health of the ship is good and no suspicious case has occurred on the voyage, the ship and the pilgrims will undergo five full days' quarantine; baggage and effects will be disinfected, the ship will be washed and purified, but the cargo will not be landed nor purified nor taxed.

Article 10.—Pilgrim-ships which arrive from infected ports, but have had no cholera case during the voyage or after arrival, will undergo a quarantine of ten days. Merchandise coming from a cholera-infected port will remain on board the ship, if there have been no cholera cases during the voyage or after arrival, but will be exempt from disinfection and from sanitary fees, except in the case of old personal effects and stuffs already used, unwashed wool, old cottons, hair and feathers, raw skins and hides and other raw animal remains, and rags.

Article 11.—Ships upon which cases of cholera or suspicious cases have occurred during the voyage, or after arrival, will be subjected, ships and pilgrims, to a quarantine of at least 15 days. This quarantine will be renewed each time a cholera case occurs among crew or passengers after their arrival in Lazaretto and will date from the day of the last case of sickness. In such cases the clauses in the Regulation of 1867 for cholera will be strictly applied.

Article 12.—No pilgrim-ship shall leave Camaran for good without having re-shipped, at the expiration of the quarantine, all the pilgrims brought by her. Vessels which have completed their quarantine without cholera cases or suspected cases among the crew shall have a right to free pratique.

Article 13.—Sambouks coming from outside Cape Bab-el-Mandeb with pilgrims will be subject to the same rules as vessels specially chartered for pilgrims. They must go direct to Camaran, and will be refused admission at all other Arabian ports of the Red Sea.

Vessels coming from Bassora, with pilgrims on board bound for the Hedjaz, will have to go to Camaran, and will be treated according to the tenor of their Bill of Health and the general Regulations of 1867.

The same exceptional treatment is applicable to arrivals from Muscat, Zanzibar, and Bushire, provided such vessels are furnished with a regular Bill of Health indicating a good sanitary condition of the port of departure, and also if they have not touched at any intermediate port in the course of the voyage.

Read at the Board of Health and approved at the sitting of the 26th December 1888.

JUDICIAL.

The 20th March, 1889.

No. 359.—Under the provisions of section 4 of the Punjab Courts Act, XVIII of 1884, the Governor-General in Council is pleased to make the following appointments:—

Mr. B. H. Baden-Powell, C.I.E., C.S., temporary Judge of the Chief Court, Punjab, to be a Judge of that Court, vice Mr. J. D. Tremlett, who has been permitted to resign the Bengal Civil Service with effect from the 22nd instant.

Mr. J. Frizelle, C.S., Officiating Judge, to be a Judge of the Chief Court temporarily until further orders.

Mr. A. H. Benton, C.S., Divisional and Sessions Judge, Peshawar, to officiate as a Judge of the Chief Court during the unexpired portion of the furlough granted to Mr. T. W. Smyth, C.S., or until further orders.

ECCLESIASTICAL.

The 22nd March, 1889.

No. 106.—The services of the Reverend A. G. A. Robarts, Chaplain of Mussoorie, are

placed at the disposal of the Chief Commissioner, Central Provinces, for employment as Chaplain of Nagpur, Central Provinces, with effect from the 1st March, 1889, or such subsequent date as he may take over charge of his duties at Nagpur.

No. 110.—The Reverend C. T. Winckley, a Junior Chaplain on the Bengal Establishment, reported his arrival at Calcutta on the afternoon of the 12th instant.

The Reverend Mr. Winckley's services are placed at the disposal of the Government of Bengal, with effect from the date of his arrival.

J. P. HEWETT,

Offg. Secretary to the Government of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATION.—EMIGRATION.

Calcutta, the 21st March, 1889.

No. 49—10-5-*E*.—In exercise of the powers conferred by Section 80 of the Indian Emigration Act, XXI of 1883, the Governor-General in Council is pleased to make the following rule to be prefixed to rule 150 of the rules published under Revenue and Agricultural Department Notification, No. 94 E., dated the 18th March, 1886, and to take effect from the 23rd day of September, 1889:—

"Every emigrant vessel shall have a clear airing space on the upper deck of at least four square feet for each statute adult carried in the between-decks."

E. C. BUCK,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 18th March, 1889.

No. 1194-*I*.—Whereas His Highness the Raja of Dewas, Senior Branch, (Dewas being a Native State within the meaning of the Native Coinage Act, 1876), has asked the Government of India to have copper coins of the denominations, marginally noted, current in British India made under the said Act at the mints of the Government of India for the Dewas State, Senior Branch, to the aggregate nominal value of eight thousand seven hundred and fifty rupees (R8,750), such being the amount estimated as requisite for circulation in the said State: And whereas the said coins have been made, and are identical in weight with the coins of the Government of India of the same metal, and the devices upon their obverse and reverse, which differ from the devices on coins now made or issued by the said State, have been approved by the Governor-General in Council, and upon each of such coins its value in money of the Government of India is inscribed in the English language: And whereas the said Raja has undertaken for himself and his successors to take back at its nominal value all coins so made which may accumulate in British treasuries: And whereas the said Raja has undertaken for himself and his successors to abstain during a term of thirty years from the date of this Notification from coining in his own mint any copper coins, and has also undertaken for himself and his successors that no coins resembling coins for the time being a legal tender in British India shall, after the expiration of the said term of thirty years, be struck under the authority of himself or his successors or with his or their permission at any place within or without his or their jurisdiction: And whereas the said Raja has formally declared that a tender of payment of money, if made in the copper coins of the Government of India, shall, in the territories subject to His Highness, be a legal tender in cases in which payment made in such coins would, under the law for the time being in force, be a legal tender in British India: And whereas the said Raja has agreed for himself and his successors that the law and rules for the time being in force respecting the cutting and breaking of coin of the Government of India, reduced in weight by reasonable wearing or otherwise, or counterfeit, or called in by proclamation, shall apply to the coins made for the said State under the said Act, and that the said State will defray the cost of cutting and breaking them: And whereas the said Raja has also agreed for himself and his successors not to issue the said coins below their nominal value, and not to allow any discount or other advantage to any person in order to bring them into circulation: And whereas the said Raja has also agreed for himself and his successors that, if at any time the Government of India calls in its coinage of copper of any or of all denominations, His Highness or his successors will, if so requested by the Government of India, call in, at his or their own expense, all or any denominations of the said copper coins coined for him:

Quarter anna pieces.
Pie pieces.

The Governor-General in Council, in consideration of the premises and in exercise of the power conferred on him by section 3 of the Native Coinage Act, IX of 1876, is pleased to declare that a tender of payment of money, if made in the said copper coins made under the said Act for the said State of Dewas, Senior Branch, shall, subject to the provisions of section 14 of the Indian Coinage Act, XXIII of 1870, be a legal tender in British India.

No. 1198-*I*.—Whereas His Highness the Raja of Dewas, Junior Branch, (Dewas being a Native State within the meaning of the Native Coinage Act, 1876), has asked the Government of India to have copper coins of the denominations, marginally noted, current in British India made under the said Act at the mints of the Government of India for the Dewas State, Junior Branch, to the aggregate nominal value of seven thousand five hundred and forty-five rupees (R7,545), such being the amount estimated as requisite for circulation in the said State: And whereas the said coins have been made, and are identical in weight with the coins of the Government of India of the same metal, and the devices upon their ob-

Quarter anna pieces.
Pie pieces.

verse and reverse, which differ from the devices on coins now made or issued by the said State, have been approved by the Governor-General in Council, and upon each of such coins its value in money of the Government of India is inscribed in the English language: And whereas the said Raja has undertaken for himself and his successors to take back at its nominal value all coin so made which may accumulate in British treasuries: And whereas the said Raja has undertaken for himself and his successors to abstain during a term of thirty years from the date of this Notification from coining in his own mint any copper coins, and has also undertaken for himself and his successors that no coins resembling coins for the time being a legal tender in British India shall, after the expiration of the said term of thirty years, be struck under the authority of himself or his successors or with his or their permission at any place within or without his or their jurisdiction: And whereas the said Raja has formally declared that a tender of payment of money, if made in the copper coins of the Government of India, shall, in the territories subject to His Highness, be a legal tender in cases in which payment made in such coins would, under the law for the time being in force, be a legal tender in British India: And whereas the said Raja has agreed for himself and his successors that the law and rules for the time being in force respecting the cutting and breaking of coin of the Government of India reduced in weight by reasonable wearing or otherwise, or counterfeit, or called in by proclamation, shall apply to the coins made for the said State under the said Act, and that the said State will defray the cost of cutting and breaking them: And whereas the said Raja has also agreed for himself and his successors not to issue the said coins below their nominal value, and not to allow any discount or other advantage to any person in order to bring them into circulation: And whereas the said Raja has also agreed for himself and his successors that if at any time the Government of India calls in its coinage of copper of any or of all denominations, His Highness or his successors will, if so requested by the Government of India, call in, at his or their own expense, all or any denominations of the said copper coins coined for him:

The Governor-General in Council, in consideration of the premises and in exercise of the power conferred on him by section 3 of the Native Coinage Act, IX of 1876, is pleased to declare that a tender of payment of money, if made in the said copper coins made under the said Act for the said State of Dewas, Junior Branch, shall, subject to the provisions of section 14 of the Indian Coinage Act, XXIII of 1870, be a legal tender in British India.

The 20th March, 1889.

No. 477-G.—The following promotions are made in the Meywar Bhil Corps, with effect from the 1st December, 1888:—

Jemadar Kulfat Singh, to be Subadar, *vice* Gurdial, invalided.

Jemadar Ganga, to be Subadar, *vice* Megha, invalided.

Havildar-Major Ramnarain, to be Jemadar, *vice* Kulfat Singh, promoted.

Havildar Durgapersad, to be Jemadar, *vice* Ganga, promoted.

No. 483-G.—2nd Lieutenant A. P. Browne, Officiating Squadron Officer (on probation), 1st Regiment, Central India Horse, is granted leave to Bombay, for four months, to study the Native languages, with effect from the 15th March, 1889, or the subsequent date on which he may avail himself of the leave.

The 21st March, 1889.

No. 489-G.—Mr. W. J. Cuningham, Under-Secretary to the Government of India in the Foreign Department, is granted furlough, for eight months, under section 50, chapter 5, of the Civil Leave Code, and with effect from the 1st April, 1889.

No. 493-G.—The following appointments are made in the Erinpura Irregular Force, with effect from the 22nd January, 1889, consequent on the retirement from the service of Colonel G. L. K. Hewett, Commandant of the Force:—

Lieutenant-Colonel P. W. Smith, Squadron Commander and 2nd-in-Command, to be Commandant, but to continue to officiate as Commandant of the Merwara Battalion.

Captain R. A. Cole, Wing Officer and Adjutant, and Officiating Squadron Commander and 2nd-in-Command, to be Squadron Commander and 2nd-in-Command, *vice* Lieutenant-Colonel Smith.

Lieutenant F. T. C. Hughes, Wing Officer in the Meywar Bhil Corps, and Officiating Wing Officer and Adjutant, Erinpura Irregular Force, to be Wing Officer and Adjutant, *vice* Captain Cole.

The 22nd March, 1889.

No. 1269-I.—In consequence of the designation of the Resident in the Eastern States of Rajputana having been altered to "Resident in Jaipur," and the designation of the Political Agent in Bhartpur and Kerowlee having been altered to "Political Agent in the Eastern States of Rajputana," the Governor-General in Council is pleased to order that the Notification in the Foreign Department, No. 4135 I., dated the 16th September, 1887, shall be read as if the designations of the above officers were as altered and not as therein stated.

H. M. DURAND,

Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

ACCOUNTS AND FINANCE.

Calcutta, the 18th March, 1889.

No. 1490.—*Monthly Preliminary Statement of Receipts and Payments at Civil Treasuries in India.*

February 1889. **(Lakhs of Rupees.)**

[For the explanation of these heads, see *Gazette of India*, dated 22nd December 1883, Part I, page 497.]	In February		To end of February.		Whole year.	
	1888-89.	1887-88.	1888-89.	1887-88.	Budget, 1888-89.	Actuals, 1887-88.
Civil Revenue.						
Land Revenue (including Land Revenue due to Irrigation)	2,70	2,63	18,82	18,74	23,68	23,79
Opium	69	76	7,87	7,97	8,46	8,52
Salt	60	51	6,97	6,06	8,12	6,67
Stamps	32	31	3,57	3,50	3,85	3,88
Excise	34	34	4,22	4,05	4,61	4,54
Provincial Rates	32	28	2,68	2,65	3,01	3,03
Customs	16	21	1,12	1,13	1,37	1,35
Assessed Taxes	8	8	1,31	1,25	1,34	1,32
Forest (Madras and Bombay only)	5	5	35	35	46	44
Registration	2	3	29	28	31	31
Tributes from Native States	5	6	56	55	77	74
Other Civil Revenue	27	36	2,78	2,83	3,21	3,44
TOTAL CIVIL REVENUE DIRECTLY BROUGHT TO ACCOUNT: GROSS	5,60	5,62	50,54	49,36	59,19	58,03
Civil Expenditure.						
Interest on Ordinary Debt and that on Railways and Irrigation Works	— 50	— 61	— 3,88	— 3,60	— 4,15	— 3,85
Opium	— 6	— 7	— 2,57	— 2,36	— 2,55	— 2,42
Other Civil Expenditure	— 1,67	— 1,74	— 18,76	— 18,49	— 22,63	— 21,96
TOTAL CIVIL EXPENDITURE DIRECTLY BROUGHT TO ACCOUNT: GROSS	— 2,23	— 2,42	— 25,21	— 24,45	— 29,33	— 28,23
Extraordinary Receipts	...	...	...	...	...	+ 7
Receipts into Civil Treasuries from, and issues from those Treasuries to, the following Non-Civil Departments.						
[The figures comprising Revenue, Expenditure, and Debt and Remittance transactions.]						
Post Office (Net: + Receipts more, —Receipts less, than issues	— 1	...	+ 85	+ 73	+ 95	+ 92
Forest, Marine (Net as above)	+ 2	+ 1	+ 11	— 8	— 2	— 2
Guaranteed and Subsidized Railways (Net as above)	+ 37	+ 36	+ 4,09	+ 3,74	+ 3,73	+ 3,96
Do. Repayment of surplus profits, &c.	...	...	— 53	— 68	— 48	— 69
Military Receipts	+ 5	+ 10	+ 64	+ 92	+ 1,13	+ 1,22
Military Issues	— 1,13	— 1,26	— 12,90	— 13,55	— 14,50	— 14,97
Telegraph Receipts	+ 5	+ 5	+ 56	+ 55	— 4	— 8
Do. Issues	— 5	— 6	— 57	— 61		
Public Works Department—						
State Railways Receipts	+ 59	+ 56	+ 7,07	+ 6,01	— 2,26	+ 7,17
" " Issues	— 69	— 67	— 7,33	— 7,03		— 8,01
East Indian Railway Receipts	+ 34	+ 35	+ 3,53	+ 3,69	+ 2,77	+ 4,04
" " " Issues	— 10	— 11	— 1,31	— 1,39		— 1,50
Ordinary Branches Receipts	+ 25	+ 22	+ 1,73	+ 1,55	— 5,80	+ 1,84
" " Issues	— 65	— 62	— 6,27	— 6,49		— 7,44
TOTAL NON-CIVIL DEPARTMENTS	— 96	— 1,07	— 10,33	— 12,64	— 14,52	— 13,56
Civil Debt and Remittance Transactions.						
Permanent Debt and Special Loans (Net: + Receipts more, —Receipts less, than payments)	— 1	...	+ 2,82	+ 5,50	+ 3,00	+ 5,43
Mint Certificates and Bullion Advances (Net as above)	— 8	— 12	— 2	— 2	— 5	— 9
Exchange on Remittance Accounts	— 71	— 51	— 5,88	— 5,54	— 5,33	— 6,57
Council Bills paid (including Telegraphic) at R10 per £	— 1,62	— 1,54	— 14,02	— 12,66	— 14,85	— 14,36
Other Debt heads (Net as above)	— 10	+ 4	— 47	+ 47	— 26	— 3
TOTAL DEBT AND REMITTANCE TRANSACTIONS	— 2,52	— 2,13	— 17,57	— 12,25	— 17,49	— 15,62
GRAND TOTAL RECEIPTS AND ISSUES	— 11	...	— 2,57	+ 2	— 2,15	+ 69
Opening Cash Balance in Treasuries and Presidency Banks	11,42	13,22	13,88	13,20	13,73	13,19
Closing Cash Balance in Treasuries and Presidency Banks	11,31	13,22	11,31	13,22	11,58	13,88

LEAVE AND APPOINTMENTS.

The 21st March, 1889.

No. 1474.—Mr C. A Stuart, Officiating Postmaster-General, Punjab, is granted privilege leave for fifteen days from the 27th February, 1889, and Mr. E. Hodgkinson, Personal Assistant to the Postmaster-General, Punjab, is appointed to officiate as Postmaster-General during Mr. Stuart's absence.

The 22nd March, 1889.

No. 1552.—Sir F. R. Hogg, C.S.I., K.C.I.E., Director-General of the Post Office of India, is granted furlough without medical certificate for three months and seven days, under Section 50 of the Civil Leave Code, with effect from the 7th April, 1889, or from such date as he may avail himself of it.

Mr. A. U. Fanshawe is appointed to officiate as Director-General of the Post Office of India during the absence on leave of Sir F. R. Hogg or until further orders.

SEPARATE REVENUE.

STAMPS.

NON-JUDICIAL.

EXEMPTION.

The 22nd March, 1889.

No. 1519.—In exercise of the powers conferred by Section 8 of the Indian Stamp Act, 1879, the Governor-General in Council has remitted the stamp duty payable under the said Act on all instruments of the nature of a memorandum or agreement furnished to, or made or entered into with, the Public Works Department by contractors for the due performance of their contracts.

SEPARATE REVENUE.

OPIUM.

RATES OF DUTY.

The 22nd March, 1889.

No. 1546.—In exercise of the power conferred by Section 6 of the Opium Act, I of 1878, and in supersession of the Notification in this Department, No. 3049, dated the 8th June, 1888, the Governor-General in Council directs that duty at the rate of R210 shall be levied, with effect from the 1st April, 1889, on each chest of Malwa opium of 140¼ lb avoirdupois, net weight, imported into the Punjab through Ajmere.

E. J. SINKINSON,

Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 22nd March, 1889.

COMMANDS.

No. 255.—With reference to clause 140, India Army Circulars, 1888, the Governor-General of India in Council is pleased to notify that the troops in Upper Burma will come under the orders of the Commander-in-Chief, Madras Army, with effect from the 1st April, 1889.

2. The troops in Burma will form a District Command of the 1st class, with Head-Quarters at Rangoon, or, temporarily, at such place as it may be necessary to establish them.

3. There will be two 2nd class Districts, with Head-Quarters at Mandalay and Myingyan, respectively; also, temporarily and until further orders, the Lower Burma Division is constituted a 2nd class District extending to and including Meiktila; the whole Burma Command thus forming one 1st class District and three sub-Districts.

4. The Commander-in-Chief, Madras Army, will report direct to Army Head-Quarters in India on all questions relating to the disposition of troops and field operations, in Burma. In all matters concerning the administration of the troops in the various departments of the army, the Commander-in-Chief, Madras Army, will report to the Government of Madras.

ORGANISATION.

No. 256.—With the sanction of the Secretary of State for India, it is hereby notified that the Military Accounts Department, Bengal, will be divided into two Circles to be called respectively the Eastern and Western Circles of Military Accounts, Bengal, with effect from the 1st April, 1889.

APPOINTMENTS.

ACCOUNTS DEPARTMENT.

No. 257.—Lieutenant-Colonel C. G. Cautley is appointed to officiate as Controller of Military Accounts, Bengal, with effect from the 6th March, 1889, *vice* Colonel M. C. Perreau, proceeded on furlough.

No. 258—The following appointment is made, with effect from the 20th March, 1889, *vice* Colonel C. A. E. S. Carter whose tenure of appointment has expired :—

Colonel C. F. Thomas, Military Accountant, 1st class, 1st grade, to be Controller of Military Accounts, sub. *pro tem.*

No. 259.—With reference to G. G. O. No. 256 of this date, the following appointments are made, with effect from the 1st April, 1889 :—

Lieutenant-Colonel C. G. Cautley to officiate as Controller of Military Accounts, Eastern Circle, Bengal.

Colonel M. A. Rowlandson to officiate as Controller of Military Accounts, Western Circle, Bengal.

ARMY REMOUNT DEPARTMENT.

No. 260.—In G. G. O. No. 211 of 1889, Captain Williamson should have been styled "officiating Assistant Superintendent, Reserve Remount Depôt, Saharanpore," and not as therein stated.

COMMISSARIAT DEPARTMENT.

No. 261.—Lieutenant H. N. Hilliard, Bengal S. C., Deputy Assistant Commissary General, on probation, is confirmed in that appointment, with effect from the 18th February, 1888.

PERSONAL STAFF.

No. 262.—The Viceroy and Governor-General has been pleased to make the following appointments on His Excellency's Personal Staff, with effect from the 10th December, 1888:—

To be Honorary Surgeons.

Surgeon-General G. Bidie, M.B., C.I.E., Indian Medical Service, Madras Establishment.

Deputy Surgeon-General G. Farrell, C.B., Indian Medical Service, Bengal Establishment.

Deputy Surgeon-General G. C. Chesnaye, Indian Medical Service, Bengal Establishment.

Surgeon-Major R. Harvey, M.D., Indian Medical Service, Bengal Establishment.

Surgeon-Major D. D. Cunningham, M.B., Indian Medical Service, Bengal Establishment.

Surgeon-Major B. Franklin, Indian Medical Service, Bengal Establishment.

Brigade-Surgeon W. Temple. V.C., M.B., Medical Staff.

SUBORDINATE MEDICAL DEPARTMENT.

No. 263.—The undermentioned Military Pupils having passed their final examination are admitted into the service as Sub-Assistant Apothecaries, with effect from the 11th February, 1889:—

George Francis Byers.

Charles William Ernest Kerr.

Joseph Lee.

Reginald Alexander Böermel.

Ernest Armin Carapiet Griffiths.

Edward James Greson.

Smithbert Henry Peal.

Arthur Edwin Du Bois.

Eugene Alfred St. Romaine.

Henry Lovell William Clark.

Henry William Martin.

Chistopher John Raeburne.

Dudley James Hayfield Griffiths.

FURLOUGH AND LEAVE.

No. 264.—The undermentioned officers are granted furlough or leave out of India:—

Colonel C. S. Noble, Bengal S. C., Deputy Commissioner, 1st grade, North-Western Provinces and Oudh, (p. a.) for 212 days, under rule IX of the regulations of 1868.

Lieutenant-Colonel J. E. Campbell, Bengal S. C., Deputy Conservator of Forests, 3rd grade, North-Western Provinces and Oudh, (p. a.) for one year and 243 days, under rule IX of the regulations of 1868.

Lieutenant-Colonel A. McC. Bruce, General List, Infantry, 4th Punjab Infantry, Punjab Frontier Force, (p. a.) for one year, under Article 709, Army Regulations, India, Volume I, Part I. Pension Service—29th year commenced 19th December, 1888.

Major H. M. Rose, D.S.O., Bengal S. C., 27th Bengal Infantry, (p. a.) for one year, under Article 709, Army Regulations, India, Volume I, Part I, Pension Service—23rd year commenced 8th March, 1889.

Captain C. G. M. Fasken, Bengal S. C., 2nd Sikh Infantry, Punjab Frontier Force, (p. a.) for one year, under Article 709, Army Regulations, India, Volume I, Part I. Pension Service—15th year commenced 13th June, 1888.

Captain H. P. Picot, Bengal S. C., Commissariat Department, (p. a.) for one year, under Article 709, Army Regulations, India, Volume I, Part I. Pension Service—15th year commenced 21st September, 1888.

Lieutenant C. G. R. Thackwell, Bengal S. C., Commissariat Department, (p. a.) for one year, under Article 709, Army Regulations, India, Volume I, Part I. Pension Service,—11th year commenced 1st May, 1888.

Lieutenant T. Quin, Bengal S. C., 3rd Sikh Infantry, Punjab Frontier Force, (p. a.) for one year, under Article 709 Army Regulations, India, Volume I, Part I. Pension Service—9th year commenced 11th August, 1888.

Lieutenant A. H. Battye, Bengal S. C., 2nd Battalion, 3rd Gurkha Regiment, (p. a.) for one year, under Article 709, Army Regulations, India, Volume I, Part I. Pension Service—5th year commenced 12th November, 1888.

Conductor J. Penfold, Ordnance Department, Head Overseer, Small Arms Ammunition Factory, Dum-Dum, (m. c.) for one year, under rule I of the regulations of 1875.

Sub-Conductor H. Preist, Ordnance Department, (m. c.) for one year, under rule VI of the regulations of 1875.

Sub-Conductor W. Brookes, Military Works Department, (m. c.) for one year, under rule VI of the regulations of 1875.

No. 265.—With reference to G. G. O. No. 935 of 1888, Sub-Assistant Apothecary H. O'Brien has been granted by the Secretary of State for India furlough out of India, (m. c.) for six months, under note to rule VI of the regulations of 1875.

No. 266.—The undermentioned officers have been granted extensions of furlough or leave by the Secretary of State for India:—

Major S. C. Turner, R.E., (m. c.) for six months.

Major G. L. Eliot, Bengal S. C., (m. c.) for six months.

Captain C. J. Robarts, Bengal S. C., (m. c.) for six months.

Surgeon W. Conry, M.B., (m. c.) for six months.

LONDON GAZETTE.

No. 267.—The following extracts are published for general information:—

"London Gazette," dated the 26th February, 1889, page 1102.

War Office, Pall Mall,
26th February, 1889.

MEMORANDA.

* * * * *

The undermentioned Lieutenant-Colonels of the Indian Staff Corps to be Colonels :—

Hopton Scott Stewart, Madras. Dated 4th December, 1888.

Walter Ernest Forbes, Bengal. Dated 10th December, 1888.

Samuel Swinton Jacob, Bombay. Dated 10th December, 1888.

Francis Ward Major, Bombay. Dated 10th December, 1888.

William Barron, Bengal. Dated 11th December, 1888.

William James Wemyss Muir, Bengal. Dated 11th December, 1888.

Charles Willis Godfrey, Bombay. Dated 11th December, 1888.

Clayton Turner Lane, Bengal. Dated 11th December, 1888.

William Saurin Brooke, Bengal. Dated 11th December, 1888.

Robert Bullock, Madras. Dated 11th December, 1888.

Edmund Samuel Ludlow, C.I.E., Madras. Dated 11th December, 1888.

Henry Lowther Nutt, Bombay. Dated 11th December, 1888.

Albert Willoughby Foord, Madras. Dated 11th December, 1888.

Henry Albany Hammond, Madras. Dated 11th December, 1888.

Charles John Birch Harris, Madras. Dated 11th December, 1888.

* * * * *

PENSIONS.

No. 268.—Under orders from the Secretary of State for India, Conductor D. McNeill of the Ordnance Department, Bengal, is transferred to the Pension Establishment, with effect from the 31st March, 1889.

No. 269.—Conductor L. Eucker of the Commissariat Department, Bengal, is transferred to the Pension Establishment.

No. 270.—Sub-Conductor M. Murphy of the Commissariat Department, Bengal, is transferred to the Pension Establishment.

PROMOTIONS.

No. 271.—The following promotions are made, subject to Her Majesty's approval :—

To be Colonel in the Army.

Lieutenant-Colonel Richard Westmacott, Bombay S. C.,—19th March, 1889.

BENGAL STAFF CORPS.

To be Lieutenant-Colonel.

Major William Oliver Thompson,—18th March, 1889.

To be Major.

Captain James Andrew Colvile Wedderburn,—17th March, 1889.

NATIVE ARMY.

No. 272.—*2nd Bengal Cavalry*—

Ressaidar Hem-raj, from the 16th Bengal Cavalry, to be Risaldar, *vice* Mirza Mustafa Beg, invalided, with effect from date of joining.

No. 273.—*17th Bengal Cavalry*—

Kot-Dafadar Ahmad Khan to be Jemadar, *vice* Kadir Khan, deceased, with effect from the 28th January, 1889.

No. 274.—*30th Bengal Infantry*—

Jemadar Basáwa Singh to be Subadar, and Drill Havildar Mihán Singh to be Jemadar, *vice* Jawahir Singh, invalided, with effect from the 1st January, 1889.

No. 275.—*32nd Bengal Infantry*—

Havildar Bága Singh to be Jemadar, *vice* Ishar Singh, deceased, with effect from the 27th January, 1889.

No. 276.—*44th Gurkha Light Infantry*—

Colar-Havildar Durga Datt to be Jemadar, *vice* Jíman Gurúng, transferred to the Chittagong Frontier Police, with effect from the 11th October, 1888.

ORDNANCE DEPARTMENT.

No. 277.—Sub-Conductors W. Beckett and A. Hebden, on probation, are confirmed in the warrant grade, with effect from the 10th September, 1888.

No. 278.—Sub-Conductors George Henry Ashby and George Wagstaff, to be Conductors,

Store-Sergeant Edwin Bonner and Thomas Lynch to be Sub-Conductors, on probation,—

with effect from the 13th February, 1889, *vice* Conductors W. H. Clarke and R. Wolfe, remanded to regimental duty.

No. 279.—Supernumerary Sub-Conductor, on probation, T. Lynch to be absorbed,

Store-Sergeant Charles Walter McMorran, to be Sub-Conductor, on probation,—

with effect from the 13th February, 1889, *vice* Sub-Conductors J. Ford and A. Davidson, remanded to regimental duty.

PUNJAB FRONTIER FORCE.

No. 280.—*3rd Sikh Infantry*—

Jemadar Bishn Singh to be Subadar, and Havildar Bakhshish Singh to be Jemadar, *vice* Chet Singh, invalided, with effect from the 19th January, 1889.

No. 281.—*2nd Punjab Infantry*—

Havildar Shakir Khan to be Jemadar, *vice* Jahandad, invalided, with effect from the 21st February, 1889.

SUBORDINATE MEDICAL DEPARTMENT.

No. 282.—The following promotions are made in the Apothecary Branch of the Subordinate Medical Department, Bengal :—

Temporary second grade Apothecary George McCall is confirmed from the 21st December, 1888, *vice* first grade Apothecary H. Watson, pensioned.

Temporary second grade Assistant Apothecary James Halpin is confirmed from 21st December, 1888, *vice* temporary second grade Apothecary McCall, confirmed.

REWARDS.

ORDER OF MERIT.

No. 283.—In G. G. O. No. 1016 of 1888 after the words "in having" in the 6th line, add "on the 7th of October, 1888."

VOLUNTEER CORPS.

APPOINTMENTS.

No. 284.—*Allahabad Light Horse*—

Mr. William Henry Lockington Impey to be Second Lieutenant, *vice* Gordon, resigned.

No. 285.—*Purneah Rifles*—

Mr. James Cattral Price, to be Captain-Commandant, *vice* Shillingford, resigned.

Mr. Frederick Alexander Shillingford to be Lieutenant, to complete the establishment.

No. 286.—*Bengal-Nagpur Railway Volunteer Rifle Corps*—

Mr John Henry James to be Second Lieutenant, *vice* Glover, resigned. Dated 13th February, 1889.

No. 287.—*Presidency Volunteer Reserve Battalion*—

Mr. Andrew Bigoe Barnard to be Captain, to complete the establishment.

Messrs Alexander Hogg and Charles Richard Hill, to be Lieutenants, to complete the establishment.

RESIGNATIONS.

No. 288.—*Allahabad Light Horse*—

Lieutenant J. D. Gordon resigns his commission.

No. 289.—*Purneah Rifles*—

Captain F. A Shillingford resigns his commission.

No. 290.—*Oudh Volunteer Rifle Corps*—

Lieutenant J. Watkins resigns his commission.

No. 291.—*Ghazipur Volunteer Rifle Corps*—

Lieutenant R. H. Twigg, Bengal S. C., 12th Bengal Infantry, Adjutant, resigns his appointment.

No. 292.—*Bengal-Nagpur Railway Volunteer Rifle Corps*—

Lieutenant T. H. Glover resigns his commission. Dated 13th February, 1889.

MILITARY WORKS DEPARTMENT.

PROMOTIONS.

No. 293.—The following promotions and reversions are made in the Engineer Establishment of the Military Works Department, with effect from the dates specified :—

NAME.	From	To	Nature of promotion, &c.	With effect from
Lieutenant W. S. Hunter, R.E.	Assistant Engineer, 2nd grade, sub. *pro tem.*	Assistant Engineer, 2nd grade.	Permanent .	10th September, 1888.
Lieutenant S. H. Powell, R E.	Assistant Engineer, 2nd grade, temporary.	Assistant Engineer, 2nd grade.	Sub. *pro tem.*	10th September, 1888.
Lieutenant R. T. R. Laurence, R.E.	Assistant Engineer, 2nd grade.	Assistant Engineer, 1st grade.	Sub. *pro tem.*	17th October, 1888.
Lieutenant O. H. Stoehr, R E.	Assistant Engineer, 2nd grade, temporary.	Assistant Engineer, 2nd grade.	Sub. *pro tem.*	17th October, 1888.
Lieutenant E. H. Hemming, R.E.	Executive Engineer, 4th grade, temporary.	Assistant Engineer, 1st grade.	Reversion .	19th October, 1888.
Lieutenant F. H. Kelly, R E.	Assistant Engineer, 1st grade.	Executive Engineer, 4th grade.	Temporary .	19th October, 1888.
Lieutenant R. F. Allen, R.E.	Executive Engineer, 4th grade, temporary.	Assistant Engineer, 1st grade.	Reversion .	23rd October, 1888.
Lieutenant R. F. Allen, R.E.	Assistant Engineer, 1st grade.	Executive Engineer, 4th grade.	Temporary .	24th October, 1888.
Lieutenant J. W. Pringle, R E.	Assistant Engineer, 1st grade, sub. *pro tem*	Assistant Engineer, 1st grade.	Permanent .	24th October, 1888.
Lieutenant J. A. Gibbon, R.E.	Assistant Engineer, 2nd grade	Assistant Engineer, 1st grade.	Sub. *pro tem.*	24th October, 1888.
Lieutenant E. A. Edgell, R E.	Assistant Engineer, 2nd grade, sub *pro tem.*	Assistant Engineer, 2nd grade.	Permanent	24th October, 1888.
Lieutenant W. Ewbank, R.E.	Assistant Engineer, 2nd grade, temporary.	Assistant Engineer, 2nd grade.	Sub. *pro tem.*	24th October, 1888.
Captain A. L. Mein, R.E.	Executive Engineer, 3rd grade sub. *pro tem.*	Executive Engineer, 4th grade.	Reversion .	10th November, 1888.
Captain H. Appleton, R.E.	Executive Engineer, 4th grade, sub. *pro tem.*	Executive Engineer, 4th grade, temporary.	Reversion .	10th November, 1888.
Lieutenant J. A. Gibbon, R.E.	Assistant Engineer, 1st grade, sub. *pro tem.*	Assistant Engineer, 2nd grade.	Reversion .	10th November, 1888.
Lieutenant W. Ewbank, R.E.	Assistant Engineer, 2nd grade, sub. *pro tem.*	Assistant Engineer, 2nd grade, temporary.	Reversion .	10th November, 1888.
Lieutenant E. H. Hemming, R.E.	Assistant Engineer, 1st grade.	Executive Engineer, 4th grade.	Temporary .	10th December, 1888.
Lieutenant F. H. Horniblow, R.E.	Attached . . .	Assistant Engineer, 1st grade.	Permanent	10th December, 1888.
Lieutenant E. H. Hemming, R.E.	Executive Engineer, 4th grade, temporary.	Assistant Engineer, 1st grade.	Reversion .	15th December, 1888.
Captain A. L. Mein, R.E.	Executive Engineer, 4th grade.	Executive Engineer, 3rd grade.	Permanent .	16th December, 1888.
Captain H. Appleton, R.E	Executive Engineer, 4th grade, temporary.	Executive Engineer, 4th grade.	Permanent .	16th December, 1888.
Lieutenant E. H. Hemming, R.E.	Assistant Engineer, 1st grade.	Executive Engineer, 4th grade.	Temporary .	16th December, 1888.
Lieutenant E. D. Haggitt, R.E.	Assistant Engineer, 1st grade, sub. *pro tem.*	Assistant Engineer, 1st grade.	Permanent .	16th December, 1888.
Lieutenant J. A. Gibbon, R.E.	Assistant Engineer, 2nd grade.	Assistant Engineer, 1st grade.	Sub. *pro tem.*	16th December, 1888.
Lieutenant S. H. Powell, R.E.	Assistant Engineer, 2nd grade, sub *pro tem.*	Assistant Engineer, 2nd grade.	Permanent .	16th December, 1888.
Lieutenant W. Ewbank, R.E.	Assistant Engineer, 2nd grade, temporary.	Assistant Engineer, 2nd grade.	Sub. *pro tem.*	16th December, 1888.
Lieutenant E. H. Hemming, R.E.	Executive Engineer, 4th grade, temporary.	Assistant Engineer, 1st grade.	Reversion .	28th December, 1888.
Lieutenant E. H. Hemming, R.E.	Assistant Engineer, 1st grade.	Executive Engineer, 4th grade.	Temporary	9th January, 1889.

No. 294.—The following promotions and reversions are made in the Establishment of the Barrack Department from the dates specified:—

NAME.	From	To	Nature of promotion, &c.	With effect from
Sub-Conductor J. Clarke	Assistant Barrack Master	Barrack Master, Class II	Permanent .	1st November, 1888.
Sub-Conductor M. Carroll	Assistant Barrack Master	Barrack Master, Class II	Temporary .	1st November, 1888.
Sub-Conductor T. Johnston	Temporary Barrack Master, Class I.	Barrack Master, Class II	Reversion .	12th November, 1888.
Sub-Conductor M. Carroll.	Temporary Barrack Master, Class II.	Assistant Barrack Master	Reversion .	12th November, 1888.
Sub-Conductor G. Hill .	Temporary Barrack Master, Class II.	Assistant Barrack Master	Reversion .	26th December, 1888.
Sub-Conductor T. Fisher	Assistant Barrack Master	Barrack Master, Class II	Permanent .	12th February, 1889.
Sub-Conductor W. Brookes	Barrack Sergeant . .	Assistant Barrack Master	Permanent .	1st August, 1888.
Sub-Conductor T. Reilly .	Barrack Sergeant . .	Assistant Barrack Master	Permanent .	1st August, 1888.

E. H. H. COLLEN,
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 22nd March, 1889.

Under Clause 25 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that report of the death of the under-mentioned Commissioned Officer, on the date specified, was received in the Military Department between the 2nd and the 22nd March, 1889:—

Corps.	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
2nd Battalion, Seaforth Highlanders.	Captain D. Craigie-Halkett .	9th March, 1889	Rawal Pindi.		

Statement of Deposits on account of Estates between the 9th and the 22nd March, 1889.

On whose account.	Rank.	Corps.	Date of Decease.	Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
					R a. p.		
Arthur, Frederick Young.*	Lieutenant .	1st Battalion, East Lancashire Regiment.	8th October, 1888.	Will left .	1,015 14 10	...	21st May, 1889.

* Next-of-kin—
Father—
Major-General (Retired) C. M. Young.
Address—Leinster Lodge,
Guildford, Surrey.
Executors—(Brother) Norman Edward Young,
Lieutenant, R. H. A., Dublin.
(Cousin) William Stafford, R.E.,
Colchester.

E. H. H. COLLEN,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 16th March, 1889.

No. 84.—Mr. W. F. Barrow, Examiner of Accounts, on return from furlough, is posted to the Office of the Examiner, Public Works Accounts, North-Western Provinces and Oudh.

The 19th March, 1889.

No. 85.—Mr. P. L. Rooper, Assistant Engineer, 1st grade, State Railways, whose services have been lent to the Bengal-Nagpur Railway Company, has been granted by the Agent and Chief Engineer of that Company special leave on urgent private affairs for six months, with effect from the 5th March, 1889.

No. 86.—The Governor-General in Council is pleased to order the following promotions with effect from the 14th August, 1888 :—

Colonel C. J. Smith, R.E., Chief Engineer, 2nd class, *sub. pro tem.*, to Chief Engineer, 2nd class, permanent.

Mr. R. T. Mallet, Chief Engineer, 2nd class, *temporary rank*, to Chief Engineer, 2nd class, *sub. pro tem.*

Mr. E. J. Martin, Chief Engineer, 3rd class, to Chief Engineer, 2nd class, *temporary rank.*

No. 87.—Mr. R. A. Cordner, Executive Engineer, 1st grade, North-Western Provinces and Oudh, on special duty, is appointed to officiate as a Superintending Engineer, *vice* Lieutenant-Colonel G. T. Skipwith, R.E., appointed Officiating Chief Engineer.

Mr. M. King, Executive Engineer, 1st grade, North-Western Provinces and Oudh, is appointed to officiate as a Superintending Engineer during the absence of Mr. Cordner on special duty.

No. 88.—Mr. T. Concannon, Executive Engineer, 4th grade, temporary rank, Burma Provincial Establishment, is permitted to retire from the service with effect from the afternoon of the 4th March, 1889.

The 20th March, 1889.

No. 89.—The Governor-General-in Council is pleased to order the following promotions and reversions of Executive and Assistant Engineers, attached to the several local administrations with effect from the dates specified :—

NAMES.	From	To	Nature of promotion.	With effect from
Joscelyne, D.	Executive Engineer, 2nd grade.	Executive Engineer, 1st grade.	Permanent	10th August, 1888.
Tickell, R. H.	Executive Engineer, 4th grade, temporary rank,	Assistant Engineer, 1st grade.	.....	13th September, 1888.
Gilbert, C. F.	Executive Engineer, 4th grade.	Executive Engineer, 3rd grade.	Sub. *pro tem.*	19th September, 1888.*
White, G. G.	Executive Engineer, 3rd grade, sub. *pro tem.*	Executive Engineer, 4th grade.	.....	19th September, 1888.
Donnan, J.	Assistant Engineer, 1st grade.	Executive Engineer, 4th grade.	Temporary	1st October, 1888.
Capper Lt. J. E., R.E.	Assistant Engineer, 1st grade,	Executive Engineer, 4th grade.	Temporary	6th November, 1888.
Buck, R. D.	Executive Engineer, 4th grade, temporary rank.	Assistant Engineer, 1st grade.	.....	24th November, 1888.
Capper, Lt. J. E., R. E.	Executive Engineer, 4th grade, temporary rank.	Assistant Engineer, 1st grade.	.....	19th December, 1888.
Scobie, M. J.	Executive Engineer, 4th grade.	Executive Engineer, 3rd grade.	Sub. *pro tem.*	19th December, 1888.
Gilbert, C. F.	Executive Engineer, 3rd grade, sub. *pro tem.*	Executive Engineer, 4th grade.	.....	19th December, 1888.
McLaughlin, F. J.	Executive Engineer, 2nd grade, sub. *pro tem.*	Executive Engineer, 2nd grade.	Permanent	4th January, 1889.
Price, J. A.	Executive Engineer, 3rd grade.	Executive Engineer, 2nd grade.	Sub. *pro tem.*	4th January, 1889.
Capper, Lt. J. E., R. E.	Assistant Engineer, 1st grade.	Executive Engineer, 4th grade.	Temporary	16th January, 1889.
Buck, R. D.	Assistant Engineer, 1st grade.	Executive Engineer, 4th grade.	Temporary	31st January, 1889.

* *Vice* Mr. M. J. Scobie, on furlough.

The 21st March, 1889.

No. 90.—Lieutenant-Colonel W. J. Engledue, R.E., Executive Engineer, 1st grade, State Railways, has been granted, by Her Majesty's Secretary of State for India, special leave for one year, under the terms of Public Works Department letters, Nos. 1940-41G., dated 3rd October, 1887, in extension of the special leave granted in Public Works Department Notification No. 46, dated 7th February, 1888.

No. 91.—With reference to Public Works Department Notification No. 379, dated 8th December, 1887, the services of Mr. B. H. Young, Executive Engineer, 4th grade, *temporary rank*, temporarily employed in the Accounts Branch, are replaced at the disposal of the Government of Madras.

No. 92.—Mr. E. N. Homan, Stock Verifier, class III of the Superior Revenue Establishment of State Railways, Stores Department, is transferred from the Siud-Pishin to the North-Western Railway.

No. 93.—Mr. J. M. Rutherford, class I, grade 3, of the Superior Revenue Establishment of State Railways, Traffic Department, is promoted to class I, grade 2, with effect from 26th October, 1888.

The 22nd March, 1889.

No. 94.—The following Assistant Examiners of Accounts, 2nd grade, temporary rank, are confirmed in their appointments :—

Mr. J. A. Marshall.
,, C. C. Swetenham.
,, H. A. Foy.

No. 95.—The transfer of Babu Siva Datta Pande, Assistant Engineer, State Railways, as notified in Public Works Department Notification No. 273, dated 25th September, 1888, is cancelled.

R. C. B. PEMBERTON, *Colonel, R.E.,*
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 23, 1889.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 23rd March, 1889.

From the 13th April next, till further notice, Parts I, IV, V, and VI of the *Gazette of India*, and the Weather and Crop Report, will be published at Simla. After the 6th April, all Notifications and other matter intended for publication in those Parts, should be addressed to the Officiating Publisher at Simla.

Revised rates from 1st January, 1887.

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By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,

Publisher, Gazette of India.

HIGH COURT—ORIGINAL SIDE.

NOTIFICATION.

Calcutta, the 18th March, 1889.

The Honourable the Chief Justice has, with the approval of His Excellency the Governor-General of India in Council, appointed Baboo Grees Chunder Bonnerjee to be the Assistant Registrar of the High Court, Original Side, with effect from the 1st instant, *vice* Mr. S. Tremearne, resigned.

R. BELCHAMBERS,

Registrar.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 15th March, 1889.

PARTICULARS.	3½ per cent. Transfer Loan of 1853-54.	4 per cent. Loans							4½ per cent. Loans				Transfer Loan of 1879, Seven Shillings per cent. Portion.	5 per cent. Loan of 1856-57.	GRAND TOTAL.
		Of 1832-33.	Of 1835-36.	Of 1842-43.	Of 1854-55.	Transfer of 1865.	Reduced 4 per cent Loan of 1879.	TOTAL.	Of 1870.	Of 1878.	Transfer Loan of 1879, 4½ per cent. Portion.	TOTAL.			
Balance of 28th February, 1889.	54,700	11,35,787	26,61,000	2,43,41,000	88,10,000	3,96,21,400	2,10,28,100	9,75,97,287	25,36,200	74,32,400	10,98,05,200	11,97,73,800	1,33,800	32,200	21,75,91,787
Amount of 4½ per cent. Stock transferred to 4 per cent, 1865, Stock in London . .	...	...	...	...	...	24,06,300	...	24,06,300	...	...	...	...	...	...	24,06,300
Add—															
Amount enfaced at Madras between 1st and 15th March, 1889 . . .	...	...	...	500	...	5,000	...	5,500	...	...	2,000	2,000	...	...	7,500
Amount enfaced at Bombay between 1st and 15th March, 1889 . . .	...	...	...	...	...	1, 00	...	1,500	...	10,000	55,000	65,000	...	...	66,500
Amount enfaced at Calcutta between 1st and 15th March, 1889 . . .	...	...	...	70,800	6,000	2,47,600	30,500	3,54,900	...	...	21,000	21,000	...	...	3,75,900
	54,700	11,35,787	26,61,000	2,44,12,300	88,16,000	4,22,81,800	2,10,58,600	10,03,65,487	25,36,200	74,42,400	10,98,83,200	11,98,61,800	1,33,800	32,200	22,04,47,987
Deduct—															
Amount written off in the London Registers . .	...		...	3,86,800	85,000	4,94,000	43,200	10,09,000	24,41,800	...	1,15,000	25,56,800	...	...	35,65,800
Balance on 15th March, 1889	54,700	11,35,787	26,61,000	2,40,25,500	87,31,000	4,17,87,800	2,10,15,400	9,93,56,487	94,400	74,42,400	10,97,68,200	11,73,05,000	1,33,800	32,200	21,68,82,187

NOTE.—From 9th June, 1867, to 15th Jan., 1889, enfaced from India 6,001 lakhs, re-transferred from London 5,185 lakhs.
" 16th Jan., 1889, to 31st " " " " 9 " " " 4 "
" 1st Feb. " to 15th Feb. " " " 3 " " " 5 "
" 16th " " to 28th " " " " 5 " " " 9 "
" 1st Mar. " to 15th Mar. " " " 4 " " " 11 "

6,022 lakhs, 5,214 lakhs
5,214 "

Balance against India . 808 lakhs.

PUBLIC DEBT OFFICE,
BANK OF BENGAL,
Calcutta, 18th March, 1889.

W. D. CRUICKSHANK,
Secretary and Treasurer.

RESIDENT IN MYSORE.

Catalogue of Books printed in the Civil and Military Station of Bangalore, and registered under the provisions of Act XXV of 1867, during the quarter ending 31st December, 1888.

Title in full.	Language in which the book is written.	Name of the Author, Translator, or Editor of the book or any part thereof.	Subject.	Place of printing and place of publication.	Name or firm of the Printer and the name or firm of the Publisher.	Date of issue from the Press or of the publication.	Number of sheets, leaves, or pages.	Size.	1st, 2nd, or other number of edition.	Number of copies of which the edition consists.	Whether printed or lithographed.	Price.	Name and residence of Proprietor of copyright or any portion thereof.	Date on which the copyright was registered.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
I.—In the English or other European language.															
Manual of Police Drill.	English .	Mr. F. Fawcett .	Arts . .	Civil and Military Station of Bangalore.	Printing School, Queen's Own Sappers and Miners.	14th Aug. 1888.	8	Octavo	1st Edition.	100	Printed. The three Diagrams in the book lithographed.	0 2 3	Mr. F. Fawcett, Benson Lodge, Bangalore.	Secured 1st Nov., 1888.	Directions for Police Drill.
Mysore Law Reports, Volume IX, 1886.	Ditto .	James William Hayes, Senior.	Law . .	Ditto . .	Daily Post and Examiner Press, Richmond F. Hayes, Printer and Publisher.	2nd Nov., 1888.	550	Royal Octavo.	1st Edition, Vol. IX, 1886.	300	Printed .	12 0 0	J. W. Hayes, Senior, No. 10, Residency Road.	Secured 5th Nov., 1888.	Judgments in appeal cases decided in the Mysore Chief Court and Resident's Court.
Judicial History of Upper Burma.	Ditto .	Mr. G. T. Drapes	Ditto .	Ditto . .	Daily Post and Examiner Press, Richmond F. Hayes, Printer.	12th Dec., 1888.	19	Demy Octavo.	1st Edition.	100	Ditto .	...	...	Not secured 20th Dec., 1888.	A reprint of papers published in the Mandalay Herald advocating certain reforms in the Courts established in Burma.
A Diary of a Journey from England to India on a Troop Ship.	Ditto .	Henry Samuel Perian Curtis.	Voyages and Travels.	Ditto . .	The Commercial Press, Krishnaswami Naidu, Printer.	20th Dec., 1888.	29	Ditto .	Ditto .	300	Ditto .	0 6 0	Henry Samuel Perian Curtis, 21st Hussars, Bangalore.	Secured 20th Jan., 1888.	Diary kept by a Trooper of the 21st Hussars of the incidents on the journey and voyage with his Regiment from Colchester in England to Bangalore in India.

BANGALORE,
The 15th March, 1889.

HENRY CLARKE,
for *Assistant to the Resident.*

AGENT TO THE GOVERNOR-GENERAL FOR CENTRAL INDIA.

NOTIFICATION.

Indore Residency, the 16th March, 1889.

No. 909.—Lieutenant W. D. Daunt, attached to the 1st Regiment, Central India Horse, is granted privilege leave for two months, with effect from the 20th February, 1889.

By Order,
A. MARTINDALE,
First Asst. to the Agent to the Govr.-Genl. for Central India.

AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

NOTIFICATIONS.

Abu, the 14th March, 1889.

No. 855-G.—Mr. J. R. Tregear, Assistant Superintendent, Rajputana-Malwa Railway Police, is granted three months' privilege leave from the 1st April, 1889, or such subsequent date as he may avail himself of the same.

No. 875-G.—Lieutenant G. H. J. Moore, Officiating Second-in-Command of the Merwara Battalion, is granted sixty days' privilege leave, with effect from the 21st March, 1889, or such subsequent date as he may avail himself of the same.

The 18th March, 1889.

No. 921-G.—Lieutenant C. Hutton Dawson, Adjutant, Meywar Bhil Corps, is granted ninety days' privilege leave, with effect from the 1st April, 1889, or such subsequent date as he may avail himself of the same.

No. 930-G.—Captain R. A. Cole, Officiating Second-in-Command, Erinpura Irregular Force, is granted ninety days' accumulated privilege leave, with effect from the 1st April, 1889, or such subsequent date as he may avail himself of the same.

By Order,
E. A. FRASER, *Major,*
First Asst. to the Agent to the Govr.-Genl. in Rajputana.

CHIEF COMMISSIONER OF AJMERE-MERWARA.

NOTIFICATIONS.

Abu, the 15th March, 1889.

No. 267—328-V.—With reference to Foreign Department Notification, No. 383-G., dated the 7th of March, 1889, the Chief Commissioner of Ajmere-Merwara, in exercise of the authority vested in him by Section 12, Act X of 1882, (Criminal Procedure Code), is pleased to appoint Rae Bishen Sarup to be a Magistrate of the 1st class in the Merwara District during such time as he holds charge of the current duties of the Office of Assistant Commissioner of that district or until further orders.

No. 270—329.—With reference to this Office Notification, No. 267—328-V., dated 15th March, 1889, Munshi Allahnoor Khan, Naib Tehsildar of Beawar, is appointed to officiate as Deputy Magistrate of Kekri, with effect from the date of assuming charge, during such time as Rae Bishen Sarup holds charge of the current duties of the Office of Assistant Commissioner, Merwara, or until further orders.

With effect from the same date the Chief Commissioner of Ajmere-Merwara is pleased to appoint Munshi Allahnoor Khan to be a Magistrate of the 2nd class within the district of Ajmere and to specially empower him under Section 32 of the Code of Criminal Procedure to pass sentences of whipping.

No. 273—328.—With reference to Foreign Department Notification, No. 383-G., dated 7th March, 1889, Captain C. Herbert, Assistant Commissioner and District Magistrate, Ajmere, is appointed, under Section 39, Ajmere Courts' Regulation, I of 1877, to act as District Magistrate of Merwara during such time as Rae Bishen Sarup holds charge of the current duties of the Office of Assistant Commissioner, Merwara, or until further orders.

By Order,
E. A. FRASER, *Major,*
First Asst. to the Govr.-Genl.'s Agent, Rajputana, & Chief Commr., Ajmere-Merwara.

DIRECTOR-GENERAL OF RAILWAYS.

NOTIFICATIONS.

Calcutta, the 14th March, 1889.

No. 10.—Mr. C. S. Killick, Assistant Engineer, 1st grade, passed, on the 2nd July, 1888, the Lower Standard Examination in Hindustani, and on the 21st January, 1889, the Departmental Standard Examination, as prescribed in Public Works Department Code, Volume I, Chapter II, paragraph 14.

The 20th March, 1889.

No. 11.—With reference to Public Works Department Notification, No. 78, dated 11th March, 1889, Lieutenant Valentine Murray, R.E., Assistant Engineer, 2nd grade, is posted to the Oudh and Rohilkhand Railway.

M. C. BRACKENBURY, *Major, R.E.,*
Deputy Director-General.

OUDH AND ROHILKHAND RAILWAY.

NOTIFICATION.

Lucknow, the 14th March, 1889.

No. 1.—Mr. W. G. Allen, Executive Engineer, 3rd grade, is granted, under Sections 50 and 64 of the Civil Leave Code, 6th edition, six months' furlough with necessary subsidiary leave with effect from the 1st April, 1889, or such subsequent date as he may be permitted to avail himself of it.

R. A. SARGEAUNT, *Major, R.E.,*
Manager, Oudh and Rohilkhand Railway.

Statement of the Affairs of the Bank of Bengal for the week ending 19th March, 1889.

LIABILITIES.	R	a.	p.
Capital paid-up	2,00,00,000	0	0
Reserve Fund	54,49,628	15	0
Public Deposits at Head Office (R 1,02,42,406 a. 0 p. 10)	1,92,46,963	1	10
Public Deposits at Branches (90,04,557 1 0)			
Other Deposits at Head Office and Branches	2,87,22,873	11	8
Bank Post Bills, &c.	3,91,619	9	4
Sundries	9,76,576	12	3
RUPEES	7,47,87,662	2	1

ASSETS.	R	a.	p.
Government Securities	2,77,574	12	0
Other authorised Investments	62,80,079	0	0
Loans on Government and other authorised Securities	1,75,40,437	7	10
Accounts of Credit on Government and other authorised Securities	96,40,822	8	2
Bills discounted and purchased	2,39,37,757	10	8
Balances with other Banks	10,43,143	10	2
Bullion	17,909	5	7
Dead Stock	11,16,286	13	3
Stamps	12,866	10	0
Sundries	2,48,537	12	3
	6,01,15,015	9	11
Cash and Currency Notes at Head Office (R 72,43,786 a. 9 p. 8)	1,46,72,646	8	2
Cash and Currency Notes at Branches (74,28,859 14 6)			
RUPEES	7,47,87,662	2	1

BANK OF BENGAL.
Calcutta, the 21st March, 1889.

R. L. BISS,
Chief Accountant.

By Order of the Directors,
W. D. CRUICKSHANK,
Secretary & Treasurer.

Rate for Demand Loans 12 per cent.
Percentage 29·7.

Statement of Silver Balance in the Calcutta Mint for the week ending 20th March, 1889.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 13th March, 1889	5,67,521	
Value of Government silver in the Mint on the same date	22,60,258	28,27,779
ADD—		
Silver received by the Mint during the week on account of the Currency Department	8,56,687	
Ditto ditto Government	27	8,56,714
		36,84,493
DEDUCT—		
New coin paid to Reserve Treasury during the week	7,00,000	
Petty items issued for miscellaneous purposes	1,248	7,01,248
Balance on the evening of the 20th March, 1889		29,83,245
The Balance comprises—		
Silver held on account of the Currency Department	14,03,812	
Ditto ditto Government	15,79,433	29,83,245
There is in addition awaiting assay—		
Bullion belonging to Private Individuals	26,70,085	
Ditto ditto Government	...	26,70,085

R. V. RIDDELL, *Lieut.-Colonel, R.E.,*
Master of the Mint.

CALCUTTA MINT,
The 21st March, 1889.

CEMETERY NOTICE.

Notice is hereby given that the monuments to the persons whose names, &c., as far as can be ascertained, are given below in the Sudder Cemetery of Ferozepore, Punjab, will be demolished unless they are put into proper repair by the relatives or others interested in their preservation :—

Monument 1, of wife of Richard Rivers.

Monument 2, of wife of Bazaar Sergeant J. Hall,—died 10th November, 1843.

Monument 3, of Bazaar Sergeant J. Hall,—died 23rd April, 1856.

Monument 4, of Caroline, daughter of Apothecary Baker, 62nd Regiment,—died 13th September, 1845.

Monument 5, of another daughter of same,—illegible.

Monument 6, of Edward, son of Captain J. Ferris, 12th Native Infantry,—died 4th December, 1845.

Monument 7, of wife of J. B. Harrison, M.D.

Monument 8, of Phillip, son of Colonel Van Courtland, Punjab Service,—died 30th September, 1845.

Monument 9, of Sergeant J. FitzGerald, Commissariat Department,—died 4th June, 1842.

Monument 10, of Lieutenant G. H. Smith, Her Majesty's 14th Regiment,—died 18th September, 1841.

Monument 11, of A. H. MacMahon, G.R.E., N.I.,—died 3rd January, 1844.

Monument 12, of Catharine, wife of Captain S. G. Cooper,—died 23rd March, 1843.

Monument 13, of Lieutenant-Colonel Osborne, 54th Native Infantry,—died 10th March, 1849.

Monument 14, of Clarissa O'Shea,—illegible.

Monument 15, of Major Leeson.

Monument 16, of Elizabeth Cowen and children,—died 7th July, 1845.

H. J. LONG,
Chaplain in charge of Cemeteries.

FEROZEPORE,
The 8th March, 1889.

TREASURE TROVE.

NOTICE.

It is hereby notified under Section 5 of Act VI of 1878, that on the 28th December, 1888, treasure consisting of the undermentioned idols valued at R35, was found underground by one Ramasamy Pullavarayen in an assessed Punjab

measured in Paimash No. 523 in the village of Vadapathi, Mannargudi Taluk, Tanjore District:—

1 Copper idol, weighing 120 seers.
1 Copper idol, weighing 70 seers.

All persons claiming the said treasure, or part thereof, are hereby required to appear personally or by agent before the Collector of Tanjore, at his office, on the 27th of August, 1889, in view to the matter being enquired into and determined according to law.

T. PATTABHIRAM,
for *Collector of Tanjore.*

CAMP MAYAVARAM,
The 15th March, 1889.

Report of a Deserter from the 4th Battalion, Rifle Brigade, dated at Toungoo, this 8th day of March, 1889.

Number, Rank, and Name,—No. 8986, Private Percy McConyers.
Age,—27 years 2 months.
Size,—5 feet 6½ inches.
Colour of—
Complexion, fresh; Hair, light brown; Eyes, grey.
Date of Desertion,—Tattoo, 9 P.M., the 4th March, 1889.
Place of Desertion,—Meiktila, Upper Burma.

Date of Enlistment,—12th December, 1883.
At what Place Enlisted,—Calcutta.
Parish and County in which Born,—Glasgow, Lanarkshire.
Marks,—None.
Trade,—Steward.
Coat or Jacket,— } Civil.
Waistcoat,— .
Breeches or Trowsers,— .
REMARKS,—
Under 6 years' service.

G. P. BOYLE, *Lieut.-Colonel,*
Comdg. 4th Battn., Rifle Bde.

GOVERNMENT STATIONERY OFFICE, CALCUTTA.

NOTICE.

The 28th February, 1889.

The Stationery Store will be closed for the annual stock-taking from the 15th to the 31st March, 1889, both days inclusive, during which period no indents can be complied with.

F. C. BARNES,
Superintendent of Stationery.

CIVIL ENGINEERING COLLEGE, SEEBPORE.

Students who have passed the University Entrance Examination in February can join the Apprentice Department directly the result of the Examination is published.

For all particulars apply to the Principal at the College.

POST OFFICE.

NOTIFICATIONS.

Unclaimed Letters held in the Calcutta General Post Office on the 19th March, 1889.

Collom, W. T.	Hollingsworth, E. J.	Martaggart & Co.
Crosse, F. J.	Manuel, Mrs. R.	Sett, K. C. & Co.

Letters marked "Care of Post Office."

Allan, W.	Flack, F.	Oldham, R. D.
Anderson, F. L.	Ford, Miss Maggie.	Palmer, Dr. S. J.
Anderson, Mr.	Francis, A. M.	Parker, C. J.
Anderson, Mrs. J. C.	Frazer, Mr.	Paschoud, Mrs. W.H.
Angus, E.	Gallagher, P. F.	Pearson, Mrs. W. A.
Appleby, Arthur.	Gapper, J. H. B.	R.
Atkinson. D.	Godfrey, G. B.	Peers, Mr.
Atkinson, Mrs. A.	Greinstein, B.	Pietsch, W.
A. E.	Gruen, O.	Pulopates, Nicles.
Atkinson, T.	Haddon, Mrs. M.	Quillet, Miss.
Barton, E. M. G.	Hamilton, C.	Reade, G. S.
Bastard, R. C.	Harford, Col.	Revillior. G.
Bather, H. K.	Hitchcock, Mrs. G.	Robertson, E.
Berrill, C. D.	M.	Robiliart, L.
Bolton, G. A.	Hogarth, D. F.	Robinson, J.
Bowers, Mrs. A.	Howden, Charles.	Roby, H. J.
Braham, F.	Huntley, H.	Rourke, J.
Braunstein, John.	Inman, Capt. C.	Samuel, V. A.
Brown, Miss McB.	Jardine, Mrs.	Simons, H. M.
Brown, T. H.	Jeffery, J. E.	Sims, A. R.
Bruce, R. C.	Kelly, A. R.	Skinner, J. C. M.
Brukowsky, J.	Kelly, George.	Spencer, F. H.
Buckler, J. R.	Kerr, A.	Sykes, A. F.
Burbidge, H. J.	Killelia, J.	Symus, R. C. M.
Butler, H. W. T.	Lacey, A. A.	Templeman, A.
Cartwright, W. C.	Laubat, C.	Thiery, G.
Chirkas, Mrs. L.	Linkert, R. H.	Thomasson, Mrs.
Coid, C.	MacLeod, A.	Tomkinson, M.
Cooper, H. J.	MacMillan, R. G.	Wais, Simon.
Cooper, W.	Mansfield, G.	Walter, F.
Courage, R.	Maurice, A. L.	Ward, A. T.
Crowder, James.	Menesee, Mrs. H.	Warren, J. T.
Darley, Miss K.	Mitchell, Jas.	Watson, J.
Deane, Miss Jewel.	Mitchell, Mrs. H. C.	Webber, M. V. J.
DeBasterot, Count.	Monk, E.	Webster, Captain F.
Delagarde, E. L.	Molyneux, H. H.	Weir, W. H.
Deverell, G.	Montgomery, R. T.	Wilkers, Mrs. G. F.
Ducasse, Mrs. A. B.	Moore, F.	Wilson, Bishop.
Elderton, Mrs.	Morris. Lieut. G. M.	Wyatt, J.
Exner, Franz.	Murrick, H.	Zillessen, H.
Ferreh, Monsieur.		

Registered Letters.

Abbott, C. A.	Narohan, Mons.	Rendell, Mrs. C.
Killelia & Mckenzie.	Pope, E. T.	Stein, Mrs. Mary.

Unclaimed Letters held in the Barrackpore Post Office on the 18th March, 1889.

Campbell, Lt. M.	Hindmarsh, T. A.	Scaife, J. E.
Galloway, G. A. S.	Rose, M.	Tailor, A. E.
Giles, Clement, (Parcel).	Scaif, Mrs.	Voz, F.

E. HUTTON,
Presidency Postmaster, Calcutta.

The 23rd March, 1889.

SEA AND FOREIGN MAILS.

Mails for	Date of closing at Calcutta.	Route by which despatched.
	1889.	
Egypt, Europe, America, Cape Colonies, through United Kingdom.	27th March	Per P. & O. Str. from Bombay.
Ditto ditto ditto .	26th „	Ditto.
Ditto (Book Post and Pattern Packets) . . .	25th „	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Bankok (Siam), Philippine Islands, China and Japan . . .	25th „	Ditto.
Australia, New Zealand and Tasmania	25th „	Ditto.
Straits and Hong-Kong . .	25th „	Per Steamer *Wingsang.*
Rangoon and Moulmein . .	26th „	Per Steamer *Ethiopia.*
Ditto ditto . .	29th „	Per Steamer *Madura.*
Akyab, Kyaukpyu, Sandoway, and Rangoon	27th „	Per Steamer *Euphrates.*
Port Blair *vid* Rangoon . .	26th „	Per Steamer *Ethiopia.*

N.B.—On ordinary days the letter-box will close at 7 P.M. precisely; after which hour inland letters and papers, fully prepaid and bearing an extra postage stamp of half anna, and foreign letters and papers fully prepaid and bearing an extra stamp of four annas, will be received up to 7-30 P.M.

On the day of despatch of the Overland Mail for Europe, the letter-box for foreign letters will close at 8-30 P.M., and late letters and papers will be received up to 9 P.M.

On Wednesday, foreign letters, &c., bearing the special fee, in addition to the ordinary prepaid postage, will be received up to 7-30 P.M.

E. HUTTON,
Presidency Postmaster.

NOTIFICATION.

Tide-Tables for the Indian Ports for the year 1889 (also January 1890).

PART I.—Western Ports, *viz.*:—

Aden, Kurrachee, Okha Point and Bay and Harbour (mouth of Gulf of Cutch), Kathiwadar, Bhavnagar, Bombay, Mormugao (Goa), Kárwár, Beypore, Cochin, Galle, and Colombo (Ceylon), and Paumben Pass (Island of Ramesweram). Price R2.

PART II.—Eastern and Burma Ports, *viz.*:—

Negapatam, Madras, Cocanada, Vizagapatam, False Point, Dublat (Saugar Island), Diamond Harbour, and Kidderpore (Calcutta), Chittagong, Akyab, Elephant Point, Rangoon, Amherst, Moulmein and Port Blair. Price R2.

	Price. R a. p.
Aden pamphlet	0 8 0
Karrachee ditto	0 8 0
Ditto sheet	0 8 0
Okha, Kathiwadar and Bhavnagar pamphlet	1 0 0
Bombay pamphlet	0 8 0
Ditto sheet	0 8 0
Galle and Colombo pamphlet	0 12 0
Paumben Pass ditto	0 8 0
Madras sheet	0 8 0
Hooghly River sheet	1 0 0
Rangoon River pamphlet	0 12 0
Ditto sheet	0 12 0
Moulmein River pamphlet	0 12 0

These can be purchased either directly from the office of the Tidal and Levelling Party, Survey of India, Poona, or from the following Agents: Messrs. Thacker, Spink and Company, Calcutta; Messrs. Thacker and Company, Bombay; the Manager, "Times of India," Bombay; the Port Officers at Moulmein, Chittagong, False Point, Madras, Paumben, Tuticorin, Colombo, Galle and Aden; the Vice-Chairman, Port Commissioners, Rangoon; and the Chairman, Port Trust, Kurrachee.

M. W. ROGERS, *Lieut.-Colonel, R.E.,*
Deputy Supdt., Survey of India, in charge Tidal and Levelling Operations.

EPIGRAPHIA INDICA
AND
RECORD OF THE ARCHÆOLOGICAL SURVEY.

EDITED BY
JAMES BURGESS, LL.D., C.I.E., &c.
DIRECTOR GENERAL OF THE ARCHÆOLOGICAL SURVEY OF INDIA;
ASSISTED BY
A. FUHRER, Ph.D.; E. HULTZSCH, Ph.D.; A. REA, M.R.A.S. AND H. COUSENS, M.R.A.S.

This publication is issued in quarterly parts of about 56 pages super royal 4to, and contains the Texts and Translations of Inscriptions collected by the Surveys illustrated by facsimiles; also papers on various branches of Archæology in India.

To subscribers *in advance only* R8 for four Parts; to all others and after the publication of Part II, the charge will be R12 for the four Parts. Subscriptions and addresses to be sent to the Superintendent, Government of India Printing, Calcutta.

Contents of Part I, October, 1888.—Price, R3.

1. A Prakrit Grant of the Pallava King Sivaskandavarman, by Prof. G. Buhler, C.I.E.
2. Prasasti of Lakkha Mandal at Madha, by the same.
3. The new Twelfth Edict of Asoka at Shahbazgarhi, by the same.
4. Inscription of Sam. 1311 from Dabhoi, by the same.
5. Ratnapur Inscription of Jajalladeva, by Prof. F. Keilhorn, C.I.E.
6. Malhar Inscription of Jajalladeva, by the same.
7. Ratnapur Inscription of Prithvideva, by the same.
8. Rashtrakuta Inscription of Krishna II, S. 832, by Dr. E. Hultzsch, Ph.D.

GOVERNMENT CINCHONA FEBRIFUGE.

This preparation is an efficient substitute for quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanical Garden, Calcutta, *for cash only*, at the following rates—per four-ounce tin, *R4-8*; per eight-ounce tin, *R8-8*; per pound tin, *R16-8*. The general public can be supplied by the Superintendent, Botanical Garden, *for cash only*, at the undernoted rates—per four-ounce tin, *R5-8*; per eight-ounce tin, *R10-8*; per pound tin, *R20*. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, eight annas per four and eight-ounce tins, and twelve annas ner pound tin, in addition to the foregoing rates.

گورنمنت سنکونا فبري فيوج

يهه دوا کوئينائين کا خوب قائم مقام هی اور کلکته کے بوٹانکل گارڈن يعنے کمپني باغ کے سپرنٹنڈنٹ صاحب سے هرايک ملازم سرکاري واسطے سرکاري کام اور خيرات کے اور سواے اوسکے جو کوئي ايک مشت بيس پونڈ خريد لينے سے بقيمت نقد حسب نرخ ذيل خريد کوسکتے هين يعنے نرخ چار اونس کے ٹين کا چار روپيه آٹهه آنه ; آٹهه اونس کے ٹين کا آٹهه روپيه آٹهه آنه ; ايک پونڈ کے ٹين کا سولهه روپيه آٹهه آنه '

اور عوام‌الناس بوٹانکل گارڈن يعنے کمپني باغ کے سپرنٹنڈنٹ صاحب سے بقيمت نقد حسب نرخ ذيل خريد کوسکتے هين يعنے نرخ چار اونس ٹين کا پانچ روپيه آٹهه آنه ; آٹهه اونس کے ٹين کا دس روپيه آٹهه آنه ; ايک پونڈ کے ٹين کا بيس روپيه '

يهه دوا کلکته کے بڑے بڑے ولايتي اور ديسي دوا خانونمين بکتي هی ماسواے قيمت مذکورهٔ بالا کے محصول ڈاک چار اور آٹهه اونس کے ٹين کا آٹهه آنه ; اور ايک پونڈ کے ٹين کا بارهه آنه '

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At the Meteorological Office, No. 5, Russell Street; also at Messrs. Thacker, Spink & Co., at the prices specified below:—

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Report on the Meteorology of India in 1876, 4to, 97 pages text, 340 pages tables, 3 charts. R8.

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JOHN ELIOT,
Offg. Meteorological Reporter to the Government of India.

THE INDIAN LAW REPORTS.

PUBLISHED UNDER AUTHORITY.

The Indian Law Reports, published under the authority of the Governor-General in Council, appear in monthly parts, published as soon as possible after the first of each month, at Calcutta, Madras, Bombay, and Allahabad, and comprise four series,—one for the Calcutta High Court, a second for the Madras High Court, a third for the Bombay High Court, and a fourth for the Allahabad High Court. The cases heard by the Privy Council on appeal from each High Court are reported in the series for that High Court. Cases heard by the Privy Council on appeal from Provinces in India not subject to any High Court are reported in the Calcutta Series.

The Calcutta Series is distributed by the Bengal Secretariat, and the Madras, Bombay and Allahabad Series are distributed direct from Madras, Bombay, and Allahabad, respectively.

In supersession of the previous advertisements, on and from the 1st January, 1889, the terms of subscription and sale will be as follows for current issues as well as for back numbers of the Reports from 1876 :—

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For the complete Series, *including postage* . . . R22 8

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„ a part of the Calcutta Series purchased separately, *inclusive of postage in India* . . .	...	2 0 0
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	For town. R a. p.	For mufassil. R a. p.
For the Calcutta Series per copy . .	0 8 9	0 10 3
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„ the Calcutta Series. For the year .	7 2 6	8 6 3
„ each of the Madras, Bombay and Allahabad Series. For the year	4 4 6	4 11 3

Persons desiring to subscribe for, or purchase, the Reports, should apply to—

Superintendent, Government Press, Madras.
The Government Central Book Depôt, Bombay.
„ Curator of Government Books, North-Western Provinces and Oudh.
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Orders and subscriptions for 1889 should be at once registered and remitted.

NOTICE.

Indian Law Reports.

Advertisements will be received for publication on the wrappers of the Indian Law Reports, Calcutta Series, by the Calcutta Central Press Company, "Limited," 5—1, Council House Street, at the following rates, payable in advance :—

	One page.	*Half page.*	*Quarter page.*
For one issue	R 20	R 14	R 9
„ three issues . . .	„ 55	„ 36	„ 24
„ six „ . . .	„ 100	„ 68	„ 45
„ nine „ . . .	„ 145	„ 96	„ 64
„ twelve „ . . .	„ 180	„ 120	„ 80

THE BENGAL LAW REPORTS.

A few sets of the Bengal Law Reports (Volumes 1 to 15) are available at Messrs. Thacker, Spink & Co., Calcutta, at R375 a set.

A Manual of Reference to the Examinations in Oriental languages, with the latest orders of Government, and specimen papers of the various standards. By Lieutenant-Colonel H. S. JARRETT. New Edition. R4.
Apply to the Librarian, 17, Elysium Row.

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To all Officers employed in Government Departments who are in receipt of salaries under R500 per mensem, on a certificate being furnished declaring that the book is to be purchased only for the personal use of the officer. R3 (8a.)

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SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA,

8, HASTINGS STREET, CALCUTTA.

All books published by the Superintendent of Government Printing, India, can be purchased either directly or through the following or any other booksellers :—

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MADRAS .	. Higginbotham & Co.
BOMBAY .	. Thacker & Co., Ld. / Cooper, Maddon, & Co
POONA .	. Cooper, Maddon, & Co.

NOTICE.—Books required for private use only can be purchased. Application should be accompanied by a remittance, unless it is wished that the books should be sent by value-payable post, in which case, besides the ordinary postage, an additional charge will be made for registration and commission.

Books required for the public service should be obtained through Local Governments.

☞ *The amounts within parentheses are for packing and postage.*

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*** *Lists of corrections to the above are supplied for R2 per annum.*

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*** *Lists of corrections to the above are supplied for R1 per annum.*

Travelling Allowance Code (Civil), Chapters I to XV only. Provisional issue (1887). Royal 8vo, boards. 12a. (2a.)

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 23, 1889.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

IN THE COURT FOR THE RELIEF OF INSOLVENT DEBTORS AT CALCUTTA.

IN THE MATTER OF SEW DOSS MOHURY OTHERWISE CALLED SHIB DOSS MOHURY, AN INSOLVENT.

Notice is hereby given that an application has this day been made on behalf of the Insolvent abovenamed for the revocation of the Order of Adjudication, dated the 27th day of February, 1889, and that Tuesday, the 26th day of March, instant at the hour of 11 o'clock in the forenoon, has been fixed for the hearing of the application.

Dated this 19th day of March, 1889.

WATKINS & CO.,
Attorneys for the Insolvent.

ESTATE OF PAUL FREDERICK BIRD, DECEASED.

NOTICE TO CREDITORS.

Notice is hereby given that all creditors and other persons having any claims or demands upon or against the estate of Paul Frederick Bird, late of No. 26, Queen's Mansions, Victoria Street, London, in England, a member of the firm of Messrs. Bird & Co., of No 39, Strand, in the Town of Calcutta, Merchants and Agents, who died at No. 26, Queen's Mansions, aforesaid, on the 25th day of January, 1889, and probate of whose will was duly granted to Sylvester Dignam, of No. 4, Strand, in the Town of Calcutta, gentleman, one of the executors named in the said will, by the High Court of Judicature at Fort William in Bengal in its Testamentary and Intestate Jurisdiction on the 2nd day of March, 1889, are hereby required to send in writing the particulars of their claims or demands to the undersigned Herbert Weston Sheppard Sparkes, Solicitor, at No. 4, Strand, aforesaid, on or before the 30th day of June, 1889, and notice is hereby also given that at the expiration of the last mentioned day, the said Sylvester Dignam will be at liberty to distribute the assets of the said Paul Frederick Bird or any part thereof amongst the parties entitled thereto having regard to the claims of which the said Sylvester Dignam has then had notice, and the said Sylvester Dignam will not be liable for the assets or any part thereof so distributed to any person of whose claim the said Sylvester Dignam has not had notice at the time of such distribution.

Dated this 16th day of March, 1889.

H. WESTON SPARKES,
Solicitor.

4, STRAND, CALCUTTA,
The 16th March, 1889.

PROMISSORY NOTES.

Lost.

The upper half of Government Promissory Note No. A009538, of the 4 per cent. loan of 1879, for R1,000, originally standing in the name of Nandkishore, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of a duplicate in favour of the proprietor. The public are cautioned against purchasing, or otherwise dealing with, the abovementioned securities.

BALMUKAND,
Treasuy Officer, Agra.

Lost.

The Government Promissory Notes, Nos. 232068 and 232069, of the 4 per cent. loan of 1st May, 1865, for R500 each, originally standing in the name of the Agra Bank, Limited, and last endorsed to Rozie Mazda, the proprietress, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietress. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

ROZIE MAZDA,
Care of Revd. J. H. Garden,
M. E. Mission,
Gulbarga.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 23, 1889.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 22nd March, 1889, and is hereby promulgated for general information :—

ACT No. VIII OF 1889.

An Act to amend the Sea Customs Act, 1878, and the Indian Tariff Act, 1882.

WHEREAS it is expedient to amend the Sea Customs Act, 1878, and the Indian Tariff Act, 1882; It is hereby enacted as follows :— (VIII of 1878. XI of 1882.)

Sea Customs Act, 1878.

Amendment of section 37, Act VIII, 1878. (VIII of 1878.)

1. For the provisos to section 37 of the Sea Customs Act, 1878, the following proviso shall be substituted, namely :—

"Provided that, if such goods are warehoused under this Act, the rate and valuation (if any) applicable thereto shall be the rate and valuation in force on the date on which application is made to clear such goods from the warehouse for home-consumption."

Amendment of section 115, Act VIII, 1878.

2. In section 115 of the same Act, for the words and figures "the second proviso to section 37" the words "such alteration" shall be substituted.

Indian Tariff Act, 1882.

Amendment of section 1, Act XI, 1882. (XI of 1882.)

3. In section 1 of the Indian Tariff Act, 1882, the words "and Perim" shall be inserted after the word "Aden".

Addition of new section to Act XI, 1882.

4. The following section shall be added to the same Act, namely :—

When contracts have been entered into, amount of increased or decreased duty to be added or deducted.

"10. In the event of any duty of customs or excise on any article being imposed, increased, decreased or remitted after the making of any contract for the sale of such article without stipulation as to the payment of duty where duty was not chargeable at the time of the making of the contract, or for the sale of such article duty-paid where duty was chargeable at that time,—

(*a*) if such imposition or increase so takes effect that the duty or increased duty, as the case may be, is paid, the seller may add so much to the contract-price as will be equivalent to the duty or increase of duty, and he shall be entitled to be paid and to sue for and recover such addition, and

(*b*) if such decrease or remission so takes effect that the decreased duty only or no duty, as the case may be, is paid, the purchaser may deduct so much from the contract-price as will be equivalent to the decrease of duty or remitted duty, and he shall not be liable to pay or be sued for or in respect of such deduction."

Amendment of the Second Schedule to Act XI, 1882.

5. In No. 1 of the Second Schedule to the same Act, for the following, namely :—

No.	Names of Articles.	Per	Tariff valuation.	Rate of duty.
*	*	*	*	*
			Re. A.	
	Gunpowder, common.	lb.	0 5	10 per cent.
	Gunpowder, sporting.	lb.	1 0	
	All other sorts .	...	*Ad valorem*	

there shall be substituted the following, namely:—

No.	Names of Articles.	Per	Tariff valuation.		Rate of duty.
*	*	*	*		*
			Re.	A.	
	Gunpowder, common.	lb.	0	5	10 per cent.
	Gunpowder, sporting.	lb.	1	0	
	All other sorts of Arms, Ammunition and Military Stores.	...	*Ad valorem*		10 per cent.

Explanation.—The expression "Arms, Ammunition and Military Stores," as used in the foregoing part of this Schedule, includes, in addition to any article specifically mentioned in that part,—

XI of 1878. (*a*) all articles which are either "arms" or "ammunition" within the meaning of the Indian Arms Act, 1878, and

(*b*) any articles which the Governor General in Council may from time to time, by notification in the Gazette of India, declare to be "military stores" for the purposes of this Act.

S. HARVEY JAMES,

Secretary to the Government of India.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to amend the Sea Customs Act, 1878, and the Indian Tariff Act, 1882, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 15th March, 1889:—

WE, the undersigned, Members of the Select Committee to which the Bill to amend the Sea Customs Act, 1878, and the Indian Tariff Act, 1882, was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

From Officiating Secretary to Chief Commissioner, Assam, No. 383, dated 8th February, 1889 [Paper No. 1].
From Chief Commissioner, Ajmere-Merwára, No. 128—690, dated 9th February, 1889 [Paper No. 2].
From Junior Secretary to Government, Punjab, No. 177, dated 15th February, 1889, and enclosure [Papers No. 3].
From Secretary to Chief Commissioner, Coorg, No. 259—119, dated 12th February, 1889 [Paper No. 4].
From Officiating Secretary to Government, Bengal, No. C.—1A.—1-9, dated 16th February, 1889, and enclosures [Papers No. 5].
From Registrar, High Court, Calcutta, No. 474, dated 22nd February, 1889 [Paper No. 6].
From Chief Secretary to Government, Madras, No. 302, dated 18th February, 1889, and enclosures [Papers No. 7].
From Secretary to Government, North-Western Provinces and Oudh, No. 69—XIII-80A., dated 26th February, 1889 [Paper No. 8].
From Secretary for Berar to Resident, Hyderabad, No. 91G., dated 27th February, 1889 [Paper No. 9].
From Chief Secretary to Government, Bombay, No. 1641, dated 27th February, 1889, and enclosures [Papers No. 10].
From Under Secretary to Chief Commissioner, Central Provinces, No. 1342—60, dated 2nd March, 1889 [Paper No. 11].
From Officiating Under Secretary to Chief Commissioner, Burma, No. 4—4L., dated 1st March, 1889, and enclosures [Papers No. 12].
From Secretary, Bengal Chamber of Commerce, No. 212, dated 9th March, 1889 [Paper No. 13].

2. Section 110 of the Sea Customs Act, 1878, is one of several interdependent sections, and it seems to us to be unnecessary to amend it for the purpose mentioned in the Statement of Objects and Reasons. It is sufficiently clear from the new proviso to section 37 of the Act that where, after goods liable to duty have been assessed and warehoused, the duty is repealed, the goods may be cleared for home consumption free of duty.

3. We have slightly altered the proposed amendment of section 115 of the Sea Customs Act, 1878.

4. At the instance of the Government of Bombay we have expressly excluded Perim from the operation of the Indian Tariff Act, 1882.

5. The Bengal, Bombay and Rangoon Chambers of Commerce approve, and the Madras Chamber disapproves, the addition of the proposed section 10 to the Indian Tariff Act, 1882. We concur with the majority in thinking that the section should be added to the Act.

6. The publication ordered by the Council has been made as follows:—

In English.

Gazette.	*Date.*
Gazette of India	19th January, 1889.
Fort Saint George Gazette	5th February, 1889.
Bombay Government Gazette	24th January, 1889.
Calcutta Gazette	23rd January, 1889.
North-Western Provinces and Oudh Government Gazette	26th January, 1889.
Punjab Government Gazette	31st January, 1889.
Central Provinces Gazette	26th January, 1889.
Burma Gazette	2nd February, 1889.
Assam Gazette	2nd February, 1889.
Coorg District Gazette	1st March, 1889.
Sindh Official Gazette	7th February, 1889.

In the Vernaculars.

Province.	*Language.*	*Date.*
Bombay	Maráthi	7th February, 1889.
	Gujarathi	7th February, 1889.
	Kanarese	7th February, 1889.
Bengal	Bengali	5th February, 1889.
	Uriya	14th February, 1889.
	Hindi	5th March, 1889.
Burma	Burmese	9th February, 1889.
Assam	Bengali	23rd February, 1889.
Sindh	Sindhi	7th February, 1889.

7. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

D. BARBOUR
ANDREW R. SCOBLE.
ROBT. STEEL.
FRED. M. HALLIDAY.
DINSHAW MANOCKJEE PETIT.
DOORGA CHURN LAW.

The 13th March, 1889.

S. HARVEY JAMES,
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 23, 1889.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General of India for making Laws and Regulations or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to consolidate and amend the law relating to Ports and Port-charges was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 22nd March, 1889 :—

WE, the undersigned, Members of the Select Committee to which the Bill to consolidate and amend the law relating to Ports and Port-charges was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

From Officiating Secretary to Chief Commissioner, Burma, No. 598—10 P. D., dated 22nd February, 1889, and enclosure [Papers No. 1].
From Under Secretary to Government, Bengal, No. 476 Marine, dated 1st March, 1889, and enclosures [Papers No. 2].
From Under Secretary to Government, Bengal, No. 493 Marine, dated 5th March, 1889, and enclosure [Papers No. 3].
From Registrar, High Court, Calcutta, No. 592, dated 5th March, 1889 [Paper No. 4].
From Chief Secretary to Government, Madras, No. 81, dated 1st March, 1889, and enclosures [Papers No. 5].
From Officiating Secretary to Chief Commissioner, Burma, No. 187—10 P. D., dated 8th March, 1889, and enclosure [Papers No. 6].
From Chief Secretary to Government, Bombay, No. 1906, dated 9th March, 1889, and enclosures [Papers No 7].
From Secretary, Bengal Chamber of Commerce, No. 231, dated 14th March, 1889, and enclosure [Papers No. 8].
From Chief Secretary to Government, Bombay, No. 1960, dated 12th March, 1889, and enclosures [Papers No. 9].
From Chief Secretary to Government, Bombay, No. 2027, dated 14th March, 1889, and enclosure.
Telegram from Government, Bombay, dated 18th March, 1889.

2. In section 3 we have, at the instance of the Government of Bengal, declared, with reference to enactments in which mention is made of master-attendant, that "port-officer" and "master-attendant" are synonymous expressions. We have also, on the advice of the Bengal Chamber of Commerce and the Calcutta Port Commissioners, omitted the definition of "owner", and we have made it clear by the definition of "ton" that the proposed Act is concerned with net, and not gross, tonnage.

3. To section 6, sub-section (*1*), we have added a clause (clause (*p*)) in the terms of the second of the additional clauses in Madras Act II of 1872. We have also added a sub-section requiring port-rules to be hereafter made after previous publication in the manner set forth in section 6 of the General Clauses Act, 1887.

4. We have not considered it necessary, as suggested in one of the papers before us, to amend section 7 so as to define more clearly the position of the port-officer. In Calcutta the port-officer is not the subordinate of the Port Commissioners. In Bombay he is, and will continue to be, as deputy conservator, the subordinate of the Port Trustees, who hold and will continue to hold the office of Conservator.

5. Nor have we considered it expedient, with reference to another paper before us, to modify section 8 so as to require notice of a direction under that section to be in writing. There are circumstances in which notice must be given orally or by signal.

6. We have so modified section 14 as to remove an objection to the repeal of Bengal Act III of 1872.

7. We have omitted from section 21 the clause which had been suggested by the case reported at I. L. R. 9 Cal. 849. The Trustees of the Port of Bombay accepted the clause, but the Calcutta Port Commissioners, in whose interest the clause was inserted, and the Bengal Chamber of Commerce, have objected to it.

8. Certain amendments in section 31 have been proposed by the Trustees of the Port of Bombay, but the difficulties brought to our notice may, in our opinion, be overcome by action under section 4, sub-section (*1*), clause (*c*), or by the licensing of certain masters as pilots, or by both means. The case of inland steam-vessels is covered by section 68, sub-section (*1*), of the Inland Steam-vessels Act, VI of 1884.

9. In section 37 of the Bill as revised we have made special provision with respect to the grouping of ports and the levy and expenditure of port-dues in ports which have been grouped either by the Act or in pursuance of powers conferred thereby.

10. In section 39 and Schedule I, Part I, we have maintained existing arrangements as regards ballam-boats in the Port of Chittagong.

11. In the Second Schedule, Part II, we have inserted the scale of fees proposed by the Madras Chamber of Commerce and Harbour Trust Board, as modified by the Local Government. The modifications made by that Government will appear from its order of the 1st instant, which is in the following terms:—

"The Government entirely approve of the complete separation of Madras from the eastern group of ports as set forth in the draft schedule now proposed by the Chamber of Commerce and the Harbour Trust Board.

2. It is observed, however, that the proposed maximum charges on coasting ships and steamers disturb the relation which has hitherto existed between the dues leviable on these two classes of vessels, the latter being at present liable to pay twice as much as the former. The Government think that this proportion should be preserved and would, therefore, raise the maximum charge on coasting steamers calling at Madras to 3 annas a ton.

3. The proposed schedule reduces very considerably the rates chargeable on 'foreign vessels' entering the Madras port. The maximum rate now leviable is 8 annas a ton, and the actual charge was 6 annas until it was reduced to 4½ annas by G.O., 27th April, 1888, No. 161. A further reduction to 3 annas is now proposed. The future receipts and charges at Madras under the present rates have been estimated by the Presidency Port-officer at Rs. 1,33,300 and Rs. 1,03,900, respectively (in round numbers), as shown below:—

Receipts.

	Rs.
(*a*) Dues on coasters	36,300
(*b*) Do. foreign vessels	86,300
(*c*) Sundry receipts	10,700
Total	1,33,300
Charges	1,03,900
Balance	29,400

The reduction of item (*b*) of receipts by one-third would almost entirely destroy the estimated surplus, and the Government consider that this is a loss which the port could not, in the long run, be able to afford. At present no doubt the port is in a prosperous condition, having accumulated a considerable surplus which will operate as a reserve to meet special charges, and which, when invested, will yield an annual income. But this state of things may not last, and it may ultimately be necessary to increase the revenue from port as well as from harbour dues, in order to meet the charges of harbour improvements. Without, therefore, in any way implying that the dues should be raised at present, but on the contrary with every readiness to sanction a further reduction of existing rates with reference to the surplus now in hand should the Chamber and the Harbour Trust Board desire it, the Government consider that a higher maximum should be authorized in the Act. This maximum they would fix at 6 annas a ton.

4. Subject to these remarks, the draft schedule will be forwarded for the favourable consideration of the Government of India."

12. The Trustees of the Port of Bombay have consented to waive the privilege, which they have exercised since 1873, of fixing the rates of port-dues for that port. Hence the alterations in sections 33, 34, 46 and 47 and in Schedule I, Part III.

13. The publication ordered by the Council has been made as follows:—

Gazette.	*Date.*
Gazette of India	2nd February, 1889.
Fort Saint George Gazette	19th February, 1889.
Bombay Government Gazette	7th February, 1889.
Calcutta Gazette	6th February, 1889.
Burma Gazette	16th February, 1889.

14. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

D. BARBOUR.
ANDREW R. SCOBLE.
J. W. QUINTON.
ROBT. STEEL.
DINSHAW MANOCKJEE PETIT.
FRED. M. HALLIDAY.

The 21st March, 1889.

No. II.

THE INDIAN PORTS BILL.

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(Chapter I.—Preliminary.—Sections 1-3. Chapter II.—Powers of the Local Government.—Section 4.)

No. II.

A Bill to consolidate and amend the law relating to Ports and Port-charges.

WHEREAS it is expedient to consolidate and amend the law relating to ports and port-charges; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

[Act XII, 1875, ss. 1 and 2.]

Title, commencement and extent.

1. (1) This Act may be called the Indian Ports Act, 1889; and

(2) It shall come into force on the first day of April, 1889.

(3) It shall extend, save as otherwise appears from its subject or context,—

(a) to the ports mentioned in the first schedule, and to such parts of the navigable rivers and channels leading to such ports respectively as have been declared to be subject to Act XXII of 1855 (*for the regulation of Ports and Port-dues*) or to the Indian Ports Act, 1875; XII of 1875.

(b) to the other ports or parts of navigable rivers or channels to which the Local Government, in exercise of the power hereinafter conferred, extends this Act:

(4) But nothing in this Act shall—

(i) apply to any vessel belonging to, or in the service of, Her Majesty or the Government of India, or to any vessel of war belonging to any Foreign Prince or State, or

(ii) deprive any person of any right of property or other private right, except as hereinafter expressly provided, or

(iii) affect any law or rule relating to the customs or any order or direction lawfully made or given pursuant thereto:

(5) And nothing in section 31 or section 32 shall apply to any port, river or channel to which the section has not been specially extended by the Local Government.

[Act XII, 1875, s. 3.]

Repeal.

2. (1) The enactments mentioned in the second schedule are hereby repealed to the extent specified in the third column of that schedule.

(2) All declarations, appointments, requisitions, orders and rules made, authorizations, directions and permissions given, prohibitions issued and notifications published under any of those enactments or under any enactment repealed by any of them shall, if in force at the commencement of this Act, be deemed, so far as may be, to have been made, given, issued and published under this Act: and

(3) Any enactment or document referring to any such repealed enactment shall, so far as may be, be construed to refer to this Act or to the corresponding portion thereof.

Definitions.

3. In this Act, unless there is something repugnant in the subject or context,— [Act XII, 1875, s. 4.]

(1) "port" includes also any part of a river or channel in which this Act is for the time being in force:

(2) "port-officer" is synonymous with master-attendant:

(3) "vessel" includes anything made for the conveyance by water of human beings or of property:

(4) "master", when used in relation to any vessel, means, subject to the provisions of any other enactment for the time being in force, any person (except a pilot or harbour-master) having for the time being the charge or control of the vessel:

(5) "pilot" means a person for the time being authorized by the Local Government to pilot vessels:

(6) "ton" means a ton as determined or determinable by the rules for the time being in force for regulating the measurement of the net tonnage of British ships: and [New.]

(7) "Magistrate" means a person exercising powers under the Code of Criminal Procedure, 1882, not less than those of a Magistrate of the second class, and includes, in the towns of Calcutta, Madras and Bombay, a Presidency Magistrate. X of 1882.

CHAPTER II.

POWERS OF THE LOCAL GOVERNMENT.

Power to extend or withdraw the Act or certain portions thereof.

4. (1) With the previous sanction of the Governor General in Council, the Local Government may, by notification in the official Gazette,— [Act XII, 1875, s. 5.]

(a) extend this Act to any port in which this Act is not in force or to any part of any navigable river or channel which leads to a port and in which this Act is not in force;

(b) specially extend the provisions of section 31 or section 32 to any port to which they have not been so extended;

(c) withdraw this Act, or section 31 or section 32, from any port or any part thereof in which it is for the time being in force.

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(Chapter II.—Powers of the Local Government.—Sections 5-6. (Chapter III.—Port-officials and their Powers and Duties.—Section 7.)

(2) A notification under clause (a) or clause (b) of sub-section (1) shall define the limits of the area to which it refers.

(3) Limits defined under sub-section (2) may include any piers, jetties, landing-places, wharves, quays, docks and other works made on behalf of the public for convenience of traffic, for safety of vessels, or for the improvement, maintenance or good government of the port and its approaches, whether within or without high-water-mark, and, subject to any rights of private property therein, any portion of the shore or bank within fifty yards of high-water-mark.

(4) In sub-section (3) the expression "high-water-mark" means the highest point reached by ordinary spring-tides at any season of the year.

[Act XII, 1875, s. 6.]

Alteration of limits of ports.

5. (1) The Local Government may, with the previous sanction of the Governor General in Council and subject to any rights of private property, alter the limits of any port in which this Act is in force.

(2) When the Local Government alters the limits of a port under sub-section (1), it shall declare or describe, by notification in the official Gazette, and by such other means, if any, as it thinks fit, the precise extent of such limits.

[Act XII, 1875, s. 7.]

Power to make port-rules.

6. (1) The Local Government may, in addition to any rules which it may make under any other enactment for the time being in force, make such rules, consistent with this Act, as it thinks necessary for any of the following purposes, namely :—

(a) for regulating the time at which, and the manner in which, vessels are to enter or leave any port subject to this Act;

(b) for regulating the berths, stations and anchorages to be occupied by vessels in any such port;

(c) for striking the yards and top-masts, and for rigging-in the booms and yards, of vessels in any such port, and for swinging or taking-in davits, boats and other things projecting from such vessels;

(d) for the removal or proper hanging or placing of anchors, spars and other things being in or attached to vessels in any such port;

[Partly new.]

(e) for regulating vessels whilst taking-in or discharging passengers, ballast or cargo, or any particular kind of cargo, in any such port, and the stations to be occupied by vessels whilst so engaged;

(f) for keeping free passages of such width as may be deemed necessary within any such port, and along or near to the piers, jetties, landing-places, wharves, quays, docks, moorings and other works in or adjoining to the same, and for marking out the spaces so to be kept free;

(g) for regulating the anchoring, fastening, mooring and unmooring of vessels in any such port;

(h) for regulating the moving and warping of all vessels within any such port and the use of warps therein;

(i) for regulating the use of the mooring buoys, chains and other moorings in any such port;

(j) for fixing the rates to be paid for the use of such moorings when belonging to the Government, or of any boat, hawser or other thing belonging to the Government;

(k) for licensing and regulating catamarans plying for hire, and flats and cargo, passenger and other boats plying, whether for hire or not and whether regularly or only occasionally, in, or partly within and partly without, any such port, and for determining the quantity of cargo or number of passengers to be carried by any such vessel; [Partly new.]

(l) for regulating the use of fires and lights within any such port;

(m) for enforcing and regulating the use of signals or signal-lights by vessels by day or by night in any such port; [Partly new.]

(n) for regulating the number of the crew which must be on board any vessel afloat within the limits of any such port;

(o) for regulating the employment of persons engaged in cleaning or painting vessels, or in working in the bilges, boilers or double bottoms of vessels, in any such port; and [New.]

(p) for regulating the action to be taken by a master where there is disease or sickness, or a dead body, on board his vessel in any such port.

(2) The power to make rules under sub-section (1) is subject to the condition of the rules being made after previous publication :

Provided that nothing in this sub-section shall be construed to affect the validity of any rule in force immediately before the commencement of this Act and continued by section 2, sub-section (2).

CHAPTER III.

PORT-OFFICIALS AND THEIR POWERS AND DUTIES.

Appointment of conservator.

7. (1) The Local Government shall appoint some officer or body of persons to be conservator of every port subject to this Act, and may suspend or remove such officer or body. [Act XII, 1875, s. 8.]

(2) Subject to any direction by the Local Government to the contrary,—

(a) in ports where there is a port-officer, the port-officer shall be the conservator:

(b) in ports where there is no port-officer, but where there is a harbour-master, the harbour-master shall be the conservator.

The Indian Ports Bill.

(*Chapter III.—Port-officials and their Powers and Duties.—Sections 8-13.*)

(3) Where the harbour-master is not conservator, the harbour-master and his assistants shall be subordinate to, and subject to the control of, the conservator.

(4) The conservator shall be subject to the control of the Local Government, or of any intermediate authority which that Government may appoint.

[Act XII, 1875, s. 9.]

Power of conservator to give and enforce directions for certain specified purposes.

8. (1) The conservator of any port subject to this Act may, with respect to any vessel within the port, give directions for carrying into effect any rule for the time being in force therein under section 6.

(2) If any person wilfully and without lawful excuse refuses or neglects to obey any lawful direction of the conservator, after notice thereof has been given to him, he shall, for every such offence, be punished with fine which may extend to one hundred rupees, and with further fine which may extend to one hundred rupees for every day on which, after such notice as aforesaid, he wilfully and without lawful excuse continues to disobey the direction.

(3) In case of such refusal or neglect, the conservator may do, or cause to be done, all acts necessary for the purpose of carrying the direction into execution, and may hire and employ proper persons for that purpose, and all reasonable expenses incurred in doing such acts shall be recoverable by him from the person so refusing or neglecting to obey the direction.

[Act XII, 1875, s. 10.]

Power to cut warps and ropes.

9. The conservator of any such port may, in case of urgent necessity, cut, or cause to be cut, any warp, rope, cable or hawser endangering the safety of any vessel in the port or at or near to the entrance thereof.

[Act XII, 1875, s. 11.]

Removal of obstructions within limits of port.

10. (1) The conservator may remove, or cause to be removed, any timber, raft or other thing, floating or being in any part of any such port, which in his opinion obstructs or impedes the free navigation thereof or the lawful use of any pier, jetty, landing-place, wharf, quay, dock, mooring or other work on any part of the shore or bank which has been declared to be within the limits of the port and is not private property.

(2) The owner of any such timber, raft or other thing shall be liable to pay the reasonable expenses of the removal thereof, and if such owner or any other person has without lawful excuse caused any such obstruction or impediment, or causes any public nuisance affecting or likely to affect such free navigation or lawful use, he shall also be punished with fine which may extend to one hundred rupees.

(3) The conservator or any Magistrate having jurisdiction over the offence may cause any such nuisance to be abated.

[Act XII, 1875, s. 12.]

Recovery of expenses of removal.

11. If the owner of any such timber, raft or other thing, or the person who has caused any such obstruction, impediment or public nuisance as is mentioned in the last foregoing section neglects to pay the reasonable expenses incurred in the removal thereof, within one week after demand, or within fourteen days after such removal has been notified in the official Gazette or in such other manner as the Local Government by general or special order directs, the conservator may cause such timber, raft or other thing, or the materials of any public nuisance so removed, or so much thereof as may be necessary, to be sold by public auction;

and may retain all the expenses of such removal and sale out of the proceeds of the sale, and shall pay the surplus of such proceeds, or deliver so much of the thing or materials as may remain unsold, to the person entitled to receive the same;

and, if no such person appears, shall cause the same to be kept and deposited in such manner as the Local Government directs;

and may, if necessary, from time to time, realize the expenses of keeping the same, together with the expenses of sale, by a further sale of so much of the thing or materials as may remain unsold.

[Act XII, 1875, s. 13]

Removal of lawful obstructions.

12. (1) If any obstruction or impediment to the navigation of any port subject to this Act has been lawfully made, or has become lawful by reason of the long continuance of such obstruction or impediment, or otherwise, the conservator shall report the same for the information of the Local Government, and shall, with the sanction of that Government, cause the same to be removed or altered, making reasonable compensation to the person suffering damage by such removal or alteration.

(2) Any dispute arising concerning such compensation shall be determined according to the law relating to like disputes in the case of land required for public purposes.

[Act XII 1875, s.

Fouling of Government moorings.

13. (1) If any vessel hooks or gets foul of any of the buoys or moorings laid down by or by the authority of the Local Government in any such port, the master of such vessel shall not, nor shall any other person, except in case of emergency, lift the buoy or mooring for the purpose of unhooking or getting clear from the same without the assistance of the conservator:

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(Chapter III.—Port-officials and their Powers and Duties.—Sections 14-18.)

and the conservator, immediately on receiving notice of such accident, shall assist and superintend the clearing of such vessel;

and the master of such vessel shall, upon demand, pay such reasonable expenses as may be incurred in clearing the same.

(2) Any master or other person offending against the provisions of this section shall, for every such offence, be punished with fine which may extend to one hundred rupees.

[Act XII, 1875, ss. 15 and 44.]

Raising or removal of wreck impeding navigation within limits of port.

14. (1) If any vessel is wrecked, stranded or sunk in any such port, so as to impede, or be likely to impede, the navigation thereof, the conservator may cause the vessel to be raised, removed or destroyed.

(2) If any property recovered by a conservator acting under sub-section (1) is unclaimed, or the person claiming it fails to pay the reasonable expenses incurred by the conservator under that sub-section and a further sum of twenty per cent. of the amount of such expenses, the conservator may sell the property by public auction, if the property is of a perishable nature, forthwith, and, if it is not of a perishable nature, at any time not less than six months after the recovery thereof.

(3) The expenses and further sum aforesaid shall be payable to the conservator out of the sale-proceeds of the property, and the balance shall be paid to the person entitled to the property recovered, or, if no such person appears and claims the balance, shall be held in deposit for payment, without interest, to any person thereafter establishing his right thereto:

Provided that the person makes his claim within three years from the date of the sale.

[Act XII, 1875, s. 16.]

Power to board vessels and enter buildings.

15. (1) The conservator or any of his assistants may, whenever he suspects that any offence against this Act has been, or is about to be, committed, or whenever it is necessary for him so to do in the performance of any duty imposed upon him by this Act,

and the person appointed under this Act to receive any port-dues, fees or other charges payable in respect of any vessel, may, whenever it is necessary for him so to do in the performance of any duty imposed upon him by this Act,

either alone or with any other person, board any vessel, or enter any building or place, within the limits of any port subject to this Act.

(2) If the master of the vessel, or any person in possession or occupation of the building or place, without lawful excuse, refuses to allow any such person as is mentioned in sub-section (1) to board or enter such vessel, building or place in the performance of any duty imposed upon him by this Act, he shall for every such offence be punished with fine which may extend to two hundred rupees.

[Act XII, 1875, s. 17.]

Power to require crews to prevent or extinguish fire.

16. (1) For the purpose of preventing or extinguishing fire in any port subject to this Act, the conservator or port-officer may require the master of any vessel within the port to place at his disposal such number as he requires, not exceeding three-fourths, of the crew then under the orders of such master.

(2) Any master refusing or neglecting to comply with such requisition shall be punished with fine which may extend to five hundred rupees, and any seaman then under his orders who, after being directed by the master to obey the orders of the conservator or port-officer for the purpose aforesaid, refuses to obey such orders shall be punished with fine which may extend to twenty-five rupees.

[Act XII, 1875, s. 18 A — Act V, 1883, s. 31.]

Appointment and powers of health-officer.

17. (1) The Local Government may appoint at any port subject to this Act an officer to be called the health-officer, and may suspend or remove from office any officer so appointed.

(2) A health-officer shall, subject to the control of the Local Government, have the following powers within the limits of the port for which he is appointed, namely:—

(a) with respect to any vessel, the powers conferred on a shipping-master by Act I of 1859, section 71;

(b) power to enter on board any vessel and medically examine all or any of the seamen or apprentices on board the vessel;

(c) power to require and enforce the production of the log-book and any other books, papers or documents which he thinks necessary for the purpose of enquiring into the health and medical condition of the persons on board the vessel;

(d) power to call before him and question for any such purpose all or any of those persons and to require true answers to any questions which he thinks fit to ask;

(e) power to require any person so questioned to make and subscribe a declaration of the truth of the statements made by him.

[Act XII, 1875, s. 19.]

Indemnity to Government against act or default of port-official or pilot.

18. The Government shall not be responsible for any act or default of any conservator, port-officer or harbour-master of any port subject to this Act, or of any deputy or assistant of any of the authorities afore-

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said, or of any person acting under the control or direction of any such authority, deputy or assistant, or for any act or default of any pilot, or for any damage sustained by any vessel in consequence of any defect in any of the moorings, hawsers or other things belonging to the Government which may be used by the vessel:

Provided that nothing in this section shall protect the Secretary of State for India in Council from a suit in respect of any act done by or under the express order or sanction of the Government.

CHAPTER IV.

RULES FOR THE SAFETY OF SHIPPING AND THE CONSERVATION OF PORTS.

General Rules.

[Act XII, 1875, s. 20.]

Injuring buoys, beacons and moorings.

19. (1) No person shall, without lawful excuse, lift, injure, loosen or set adrift any buoy, beacon or mooring fixed or laid down by, or by the authority of, the Local Government in any port subject to this Act.

(2) If any person offends against the provisions of this section, he shall for every such offence be liable, in addition to the payment of the amount of damage done, to fine which may extend to two thousand rupees, or to imprisonment for a term which may extend to two years.

[Act XII, 1875, s. 21.]

Wilfully loosening vessel from moorings.

20. If any person wilfully and without lawful excuse loosens or removes from her moorings any vessel within any such port without leave or authority from the owner or master of the vessel, he shall, for every such offence, be punished with fine which may extend to two hundred rupees, or with imprisonment for a term which may extend to six months.

[Act XII, 1875, s. 22.]

Improperly discharging ballast.

21. (1) No ballast or rubbish, and no other thing likely to form a bank or shoal or to be detrimental to navigation, shall, without lawful excuse, be cast or thrown into any such port, or into or upon any place on shore from which the same is liable to be washed into any such port, either by ordinary or high tides, or by storms or land-floods.

(2) Any person who by himself or another so casts or throws any ballast or rubbish or any such other thing, and the master of any vessel from which the same is so cast or thrown, shall be punished with fine which may extend to five hundred rupees, and shall pay any reasonable expenses which may be incurred in removing the same.

(3) If, after receiving notice from the conservator of the port to desist from so casting or throwing any ballast or rubbish or such other thing, any master continues so to cast or throw it, he shall also be liable to simple imprisonment for a term which may extend to two months.

(4) Nothing in this section applies to any case in which the ballast or rubbish or such other thing is cast or thrown into any such port with the consent in writing of the conservator, or within any limits within which such act may be authorized by the Local Government.

[Act XII, 1875, s. 23.]

Graving vessel within prohibited limits.

22. If any person graves, breams or smokes any vessel in any such port, contrary to the directions of the conservator, or at any time or within any limits at or within which such act is prohibited by the Local Government, he and the master of the vessel shall for every such offence be punished with fine which may extend to five hundred rupees each.

[Act XII, 1875, s. 24.]

Boiling pitch on board vessel within prohibited limits.

23. If any person boils or heats any pitch, tar, resin, dammer, turpentine, oil or other such combustible matter on board any vessel within any such port, or at any place within its limits where such act is prohibited by the Local Government, or contrary to the directions of the conservator, he and the master of the vessel shall for every such offence be punished with fine which may extend to two hundred rupees each.

[Act XII, 1875, s. 25.]

Drawing spirits by unprotected artificial light.

24. If any person, by an unprotected artificial light, draws off spirits on board any vessel within any port subject to this Act, he and the master of the vessel shall for every such offence be punished with fine which may extend to two hundred rupees each.

[Act XII, 1875, s. 26.]

Warping.

25. (1) Every master of a vessel in any port subject to this Act shall, when required so to do by the conservator, permit warps or hawsers to be made fast to the vessel for the purpose of warping any other vessel in the port, and shall not allow any such warp or hawser to be let go until required so to do.

(2) A master offending against sub-section (1) shall be punished for every such offence with fine which may extend to two hundred rupees.

[Act XII, 1875, s. 27.]

Leaving out warp or hawser after sunset.

26. (1) A master of a vessel shall not cause or suffer any warp or hawser attached to his vessel to be left out in any port subject to this Act after

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sunset in such a manner as to endanger the safety of any other vessel navigating in the port.

(2) A master offending against sub-section (1) shall be punished for every such offence with fine which may extend to two hundred rupees.

[Act XII, 1875, s. 35.]

Discharge of fire-arms in port.

27. If any person, without lawful excuse, discharges any fire-arm in any port subject to this Act, or on or from any pier, landing-place, wharf or quay thereof, except a gun loaded only with gunpowder for the purpose of making a signal of distress, or for such other purpose as may be allowed by the Local Government, he shall for every such offence be punished with fine which may extend to fifty rupees.

[Act XII, 1875, s. 36.]

Penalty on master omitting to take order to extinguish fire.

28. If the master of any vessel in which fire takes place while lying in any such port wilfully omits to take order to extinguish the fire or obstructs the conservator or the port-officer, or any person acting under the authority of the conservator or port-officer, in extinguishing or attempting to extinguish the fire, he shall be punished with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

[Act XII, 1875, s. 40.]

Unauthorized person not to search for lost stores.

29. (1) No person, without the permission of the conservator, shall in any port subject to this Act creep or sweep for anchors, cables or other stores lost or supposed to be lost therein.

(2) If any person offends against the provisions of sub-section (1), he shall be punished with fine which may extend to one hundred rupees.

[Act XII, 1875, s. 41.]

Removing stones or injuring shores of port prohibited.

30. (1) No person without the permission of the conservator shall in any port subject to this Act remove or carry away any rock, stones, shingle gravel, sand or soil or any artificial protection from any part of the bank or shore of the port;

and no person shall sink or bury in any part of such bank or shore, whether the same is public or private property, any mooring-post, anchor or any other thing, or do any other thing which is likely to injure or to be used so as to injure such bank or shore, except with the permission of the conservator, and with the aid or under the inspection of such person, if any, as the conservator may appoint to take part in, or overlook the performance of, such work.

(2) If any person offends against sub-section (1), he shall for every such offence be punished with fine which may extend to one hundred rupees and shall pay any reasonable expenses which may be incurred in repairing any injury done by him to the bank or shore.

Special Rules.

[Act XII, 1875, s. 38.]

Moving of vessels without pilot or permission of harbour-master.

31. (1) No vessel of the measurement of two hundred tons or upwards shall enter, leave or be moved in any port to which this section has been specially extended without having a pilot, harbour-master or assistant of the port-officer or harbour-master on board;

and no vessel of any measurement less than two hundred tons and exceeding one hundred tons shall enter, leave or be moved in any such port without having a pilot, harbour-master or assistant of the port-officer or harbour-master on board, unless authority in writing so to do has been obtained from the conservator or some officer empowered by him to give such authority.

(2) If any vessel, except in case of urgent necessity, enters, leaves or is moved in the port contrary to the provisions of sub-section (1), the master of the vessel shall for every such offence be punished with fine which may extend to two hundred rupees, unless upon application to the proper officer the master was unable to procure a pilot, harbour-master or assistant of the port-officer or harbour-master to go on board the vessel.

[Act XVII, 1882, s. 2.]

(3) Nothing in sub-sections (1) and (2) shall apply to Native vessels when they are entering, leaving or being moved in the port of Bombay.

(4) If any question arises as to whether any vessel is a Native vessel within the meaning of this section, the decision thereon of such authority as the Governor of Bombay in Council may appoint in this behalf shall be conclusive.

[Act XII, 1875, s. 39.]

Provision of certain vessels with fire-extinguishing apparatus.

32. (1) Every vessel exceeding the measurement of two hundred tons and lying in any port to which this section has been specially extended shall be provided with a proper force-pump and hose and appurtenances, for the purpose of extinguishing any fire which may occur on board.

(2) The master of such a vessel who, having been required by the conservator to comply with the provisions of sub-section (1), neglects or refuses, without lawful excuse, so to do for the space of seven days after such requisition, shall be punished with fine which may extend to five hundred rupees.

CHAPTER V.

PORT-DUES, FEES AND OTHER CHARGES.

[Act XII, 1875, s. 45.]

Levy of port-dues.

33. (1) In each of the ports mentioned in the first schedule such port-due, not exceeding the amount specified for the port in the third column of the

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schedule as the Local Government directs, shall be levied on vessels entering the port and described in the second column of the schedule, but not oftener than the time fixed for the port in the fourth column of the schedule.

(2) Whenever the Local Government, with the previous sanction of the Governor General in Council, declares any other port to be subject to this Act, it may, with the like sanction, by the same or any subsequent declaration, further declare,—

(a) in the terms of any of the entries in the second column of the first schedule, the vessels which are to be chargeable with port-dues on entering the port,

(b) the highest rates at which such dues may be levied in respect of vessels chargeable therewith, and

(c) the times at which such vessels are to be so chargeable.

(3) All port-dues now leviable in any port shall continue to be so leviable until it is otherwise declared in exercise of the powers conferred by this section.

(4) An order increasing or imposing port-dues under this section shall not take effect till the expiration of sixty days from the day on which the order was published in the local official Gazette.

[Act XII, 1875, s. 46.] Variation of port-dues by Local Government.

34. The Local Government may exempt the vessels entering a port subject to this Act from payment of port-dues and cancel the exemption, or may vary the rates at which port-dues are to be levied in the port, in such manner as, having regard to the receipts and charges on account of the port, it thinks expedient, by reducing or raising the dues, or any of them:

Provided that the rates shall not in any case exceed the amount authorized to be taken by or under this Act.

[Act XII, 1875, s. 61.] Fees for pilotage and certain other services.

35. (1) Within any port subject to this Act, fees may be charged for pilotage, hauling, mooring, re-mooring, hooking, measuring and other services rendered to vessels, at such rates as the Local Government may direct:

Provided that, in the case of fees for pilotage, the previous sanction of the Governor General in Council has been obtained.

(2) The fees now chargeable for such services shall continue to be chargeable unless and until they are altered in exercise of the power conferred by sub-section (1).

[Cf. Act XII, 1875, ss. 47 and 48.] Receipt, expenditure and account of port-charges.

36. (1) The Local Government shall appoint some officer or body of persons at every port at which any dues, fees or other charges are authorized to be taken by or under this Act to receive the same and, subject to the control of the Local Government, to expend the receipts on any of the objects authorized by this Act.

(2) Such officer or body shall keep for the port a distinct account, to be called the port fund account, showing, in such detail as the Local Government prescribes, the receipts and expenditure of the port, and shall publish annually as soon after the first day of April as may be practicable an abstract, in such form as that Government prescribes, of the account for the past financial year.

(3) If, for any of the purposes of this Act, an advance of money has been or shall be made by the Government on account of any port subject to this Act, simple interest upon that advance, or upon so much of it as remains or shall remain unrepaid, at such rate as the Governor General in Council may determine, shall be charged in the port fund account of the port.

(4) All moneys received under this Act at or on account of any port subject to this Act, excluding receipts on account of pilotage but including—

(a) fines,

(b) proceeds of waifs, and

(c) any balance of the proceeds of a sale under section 14 where no right to the balance has been established on a claim made within three years from the date of the sale,

shall be credited in the port fund account of the port.

(5) All expenses incurred for the sake of any such port, excluding expenses on account of pilotage but including—

(a) the pay and allowances of all persons upon the establishment of the port,

(b) the cost of buoys, beacons, lights and all other works maintained chiefly for the benefit of vessels being in or entering or leaving the port or passing through the rivers or channels leading thereto,

(c) pensions, allowances and gratuities of persons who have been employed in the port under this or any other enactment relating to ports and port-dues, or such portion of those pensions, allowances and gratuities as the Local Government may by rule determine, [Act V, 1885, s. 2.]

(d) with the previous sanction of the Local Government, contributions towards the support of public hospitals or dispensaries suitable for the reception or relief of seamen or otherwise towards the provision of sanitary superintendence and medical aid for the shipping in the port and for seamen, whether ashore or afloat, belonging to vessels in the port, and [Act V, 1885, s. 3.]

(e) with the like sanction, contributions towards sailors' homes, institutes, rest-houses and coffee-houses and for other purposes connected with the health, recreation and temporal well-being of sailors, [New.]

shall be charged to the port fund account of the port.

(6) Subject to the provisions of any local law as to the disposal of any balance from time to time standing to the credit of a port fund account, any such balance may be temporarily in-

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vested in such manner as the Local Government may direct.

Grouping of ports.

37. (*1*) The Local Government may direct that for the purposes of the last foregoing section any number of ports shall be regarded as constituting a single port, and thereupon all moneys to be credited to the port fund account under sub-section (*4*) of that section shall form a common port fund account which shall be available for the payment of all expenses incurred for the sake of any of the ports

Provided, with respect to the ports of Calcutta, Madras, Bombay, Rangoon, Karáchi, Chittagong and Aden, that none of those ports may be grouped with any other port, and that the port fund account of each of those ports shall be kept separate from the port fund account of any other port.

(*2*) Where ports are grouped by or under this Act, the following consequences ensue, namely:—

(*a*) the Local Government, in the exercise of its control over expenditure debitable to the common port fund account of the group, may, with the previous sanction of the Governor General in Council, make rules with respect to the expenditure of the fund for the sake of the several ports of the group on the objects authorised by this Act, and shall cause effect to be given to any directions which the Governor General in Council may deem it necessary to issue with respect to such expenditure; and

(*b*) the Local Government may exercise its authority under section 34 as regards all the ports in the group collectively or as regards any of them separately.

Act XII, 1875, s. 48.]

Receipts for port-charges.

38. The person to whom any dues, fees or other charges authorized to be taken by or under this Act are paid shall grant to the person paying the same a proper voucher in writing under his hand, describing the name of his office, the port or place at which the dues, fees or other charges are paid, and the name, tonnage and other proper description of the vessel in respect of which the payment is made.

Act XII, 1875, s. 49.]

Master to report arrival.

39. (*1*) Within twenty-four hours after the arrival within the limits of any port subject to this Act of any vessel liable to the payment of port-dues under this Act the master of the vessel shall report her arrival to the conservator of the port.

(*2*) A master failing without lawful excuse to make such report within the time aforesaid shall for every such offence be punished with fine which may extend to one hundred rupees.

(*3*) Nothing in this section applies to tug-steamers, ferry-steamers or river-steamers plying to and from any of the ports subject to this Act or to ballam-boats plying to and from the port of Chittagong.

[Act XII, 1875, s. 50.]

Conservator may in certain cases ascertain draught and charge expense to master.

40. If any vessel liable to the payment of port-dues is in any such port without proper marks on the stem and stern posts thereof for denoting her draught, the conservator may cause the same to be ascertained by means of the operation of hooking, and the master of the vessel shall be liable to pay the expenses of the operation.

[Act XII, 1875, s. 51.]

Ascertainment of tonnage of vessel liable to port-dues.

41. In order to ascertain the tonnage of any vessel liable to pay port-dues the following rules shall be observed:—

(*1*) (*a*) If the vessel is a British registered vessel, or a vessel registered under Act X of 1841 or Act XI of 1850 or under any other law for the time being in force for the registration of vessels in British India, the conservator may require the owner or master of the vessel or any person having possession of her register to produce the register for inspection.

(*b*) If the owner or master or such person neglects or refuses to produce the register or otherwise to satisfy the conservator as to what is the true tonnage of the vessel in respect of which the port-dues are payable, he shall be punished with fine which may extend to one hundred rupees, and the conservator may cause the vessel to be measured, and the tonnage thereof to be ascertained, according to the mode of measurement prescribed by the rules for the time being in force for regulating the measurement of British vessels, and in such case the owner or master of the vessel shall also be liable to pay the expenses of the measurement.

(*2*) If the vessel is not a British registered vessel or a vessel registered under Act X of 1841 or Act XI of 1850, or under any other law for the time being in force for the registration of vessels in British India, and the owner or master thereof fails to satisfy the conservator as to what is her true tonnage according to the mode of measurement prescribed by the rules for the time being in force for regulating the measurement of British vessels, the conservator shall cause the vessel to be measured and the tonnage thereof to be ascertained, according to the mode aforesaid, and in such case the owner or master of the vessel shall be liable to pay the expenses of the measurement.

(*3*) If the vessel is a vessel of which the tonnage cannot be ascertained according to the mode of measurement mentioned in clauses (*1*) and (*2*), the tonnage of the vessel shall be determined by the conservator on such an estimate as may seem to him to be just. [New.]

[Act XII, 1875, s. 52.]

Distraint and sale on refusal to pay port-charges.

42. If the master of any vessel in respect of which any port-dues, fees or other charges are payable under this Act refuses or neg-

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lects to pay the same on demand, the authority appointed to receive such port-dues, fees or other charges may distrain or arrest the vessel, and the tackle, apparel and furniture belonging thereto, or any part thereof, and detain the same until the amount due is paid;

and in case any part of the port-dues, fees or other charges, or of the costs of the distress or arrest or of the keeping of the vessel or other thing distrained or arrested, remains unpaid for the space of five days next after any such distress or arrest, may cause the vessel or other thing distrained or arrested to be sold, and with the proceeds of such sale may satisfy the port-dues, fees or other charges and the costs, including the costs of sale, remaining unpaid, and shall render the surplus, if any, to the master of the vessel upon demand.

[Act XII, 1875, s. 53.] No port-clearance to be granted until port-charges are paid.

43. The officer of Government whose duty it is to grant a port-clearance for any vessel shall not grant such clearance—

(*a*) until her owner or master, or some other person, has paid or secured to the satisfaction of such officer the amount of all port-dues, fees and other charges, and of all fines, penalties and expenses to which the vessel or her owner or master is liable under this Act;

(*b*) until all expenses, which by the Merchant Shipping Act, 1854, section 228, are to be borne by her owner, incurred since her arrival in the port from which he seeks clearance, have been paid.

17 & 18 Vict., c. 104.

[Act XII, 1875, s. 54.] Port-charges payable in one port recoverable at any other port.

44. (*1*) If the master of any vessel in respect of which any such sum as is mentioned in the last foregoing section is payable causes her to leave any port without having paid the sum, the authority appointed to receive port-dues, fees and other charges at the port under this Act may require in writing the authority appointed to receive port-dues, fees and other charges under this Act at any other port in British India to which she may proceed, or in which she may be, to levy the sum.

(*2*) The authority to whom the requisition is directed shall proceed to levy such sum in the manner prescribed in section 42, and a certificate purporting to be made by the authority appointed to receive port-dues, fees and other charges at the port where such sum as is mentioned in the last foregoing section became payable, stating the amount payable, shall be sufficient *primâ facie* proof of such amount in any proceeding under section 42, and also (in case the amount payable is disputed) in any subsequent proceeding under section 59.

[Act XII, 1875, s. 55.] Penalty for evading payment of port-charges.

45. (*1*) If the master of a vessel evades the payment of any such sum as is mentioned in section 43, he shall be punished with fine which may extend to five times the amount of the sum.

(*2*) In any proceeding before a Magistrate on a prosecution under sub-section (*1*), any such certificate as is mentioned in section 44, sub-section (*2*), stating that the master has evaded such payment, shall be sufficient *primâ facie* proof of the evasion, unless the master shows to the satisfaction of the Magistrate that the departure of the vessel without payment of the sum was caused by stress of weather, or that there was lawful or reasonable ground for such departure.

(*3*) Any Magistrate having jurisdiction under this Act in any port to which the vessel may proceed, or in which she may be found, shall be deemed to have jurisdiction in any proceeding under this section.

[Act XII, 1875, s. 56.] Port-due on vessels in ballast.

46. A vessel entering any port subject to this Act (other than a port in Burma) in ballast and not carrying passengers shall be charged with a port-due at a rate to be determined by the Local Government and not exceeding three-fourths of the rate with which she would otherwise be chargeable.

[Act XII, 1875, s. 57.] Port-due on vessels not discharging or taking in cargo.

47. When a vessel enters a port subject to this Act, but does not discharge or take in any cargo or passengers therein (with the exception of such unshipment and reshipment as may be necessary for purposes of repair), she shall be charged with a port-due at a rate to be determined by the Local Government and not exceeding half the rate with which she would otherwise be chargeable:

Provided that a vessel entering any of the ports within the territories administered by the Governor of Fort St. George in Council and leaving the same within forty-eight hours, without discharging or taking in any passengers or cargo, shall not be charged with any port-due.

[Act XII, 1875, s. 58, and Act XVII, 1882, s. 3.] Port-dues not chargeable on pleasure-yachts or on vessels re-entering from stress of weather.

48. No port-due shall be chargeable in respect of any pleasure-yacht, nor shall any such due be chargeable in respect of any vessel which, having left any port, is compelled to re-enter it by stress of weather or in consequence of having sustained any damage.

[Act XII, 1875, s. 59.] Power to impose hospital port-dues.

49. (*1*) The Local Government may, by notification in the official Gazette, order that there shall be paid in respect of every vessel entering any port subject to this Act, within a reasonable distance of which there is a public hospital or dispensary suitable for the reception or relief of seamen requiring medical aid, such further port-dues not exceeding one anna per ton as the Local Government thinks fit.

(*2*) Such port-dues shall be called hospital port-dues, and the Local Government shall, in making any order under sub-section (*1*), have regard to any contributions made under section 36, sub-section (*5*), clause (*d*).

(*3*) An order imposing or increasing hospital port-dues shall not take effect till the expiration

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(Chapter V.—Port-dues, Fees and other Charges.—Section 50. Chapter VI.—Hoisting Signals.—Sections 51-53. Chapter VII.—Provisions with respect to Penalties.—Sections 54-57.)

of sixty days from the day on which the order was published in the local official Gazette.

[Act XII, 1875, s. 60.] (4) Whenever the Local Government is satisfied that proper provision has been made by the owners or agents of any class of vessels for giving medical aid to the seamen employed on board such class of vessels, or that such provision is unnecessary in the case of any class of vessels, it may, by notification in the official Gazette, exempt such class of vessels from any payment under this section.

[Act V, 1885, s. 4.] (5) The Local Government may, by notification in the official Gazette, cancel any order under sub-section (1) or withdraw any exemption under sub-section (4).

[Act XII, 1875, s. 60.] Application and account of hospital port-dues.

50. (1) Hospital port-dues shall be applied, as the Local Government may direct, to the support of any such hospital or dispensary as aforesaid, or otherwise for providing sanitary superintendence and medical aid for the shipping in the port in which they are levied and for the seamen belonging to the vessels therein, whether such seamen are ashore or afloat.

(2) The Local Government shall publish annually in the official Gazette, as soon after the first day of April as may be, an account, for the past financial year, of the sums received as hospital port-dues at each port where such dues are payable, and of the expenditure charged against those receipts.

(3) Such account shall be published as a supplement to the abstract published under section 36, sub-section (2).

CHAPTER VI.

HOISTING SIGNALS.

[Act XII, 1875, ss. 62 and 63.] Master to hoist number of vessel.

51. (1) The master of every inward or outward bound vessel, on arriving within signal-distance of any signal-station established within the limits of the river Hooghly, or within the limits of any part of a river or channel leading to a port subject to this Act, shall, on the requisition of the pilot in charge of the vessel, signify the name of the vessel by hoisting the number by which she is known, or by adopting such other means to this end as may be practicable and usual, and shall keep the signal flying until it is answered from the signal-station.

(2) If the master of a vessel arriving as aforesaid offends against sub-section (1), he shall be punished for every such offence with fine which may extend to one thousand rupees.

[Act XII, 1875, s. 64.] Pilot to require master to hoist number.

52. (1) Every pilot in charge of a vessel shall require the number of the vessel to be duly signalled as provided by the last foregoing section.

(2) When, on such requisition from the pilot, the master refuses to hoist the number of a vessel, or to adopt such other means of making her name known as may be practicable and usual, the pilot may, on arrival at the first place of safe anchorage, anchor the vessel and refuse to proceed on his course until the requisition has been complied with.

[Act XII, 1875, s. 65.] Penalty on pilot disobeying provisions of this Chapter.

53. Any pilot in charge of a vessel who disobeys, or abets disobedience to, any of the provisions of this Chapter shall be punished with fine which may extend to five hundred rupees for each instance of such disobedience or abetment, and in addition shall be liable to have his authority to act as a pilot withdrawn.

CHAPTER VII.

PROVISIONS WITH RESPECT TO PENALTIES.

[Act XII, 1875, s. 42.] Penalty for disobedience to rules and orders of the Local Government.

54. If any person disobeys any rule or order which a Local Government has made in pursuance of this Act and for the punishment of disobedience to which express provision has not been made elsewhere in this Act, he shall be punished for every such offence with fine which may extend to one hundred rupees.

[Act XII, 1875, s. 66.] Offences how triable, and penalties how recovered.

55. All offences against this Act shall be triable by a Magistrate, and any Magistrate may, by warrant under his hand, cause the amount of any fine imposed upon the owner or master of any vessel, for any offence committed on board of the vessel, or in the management thereof, or otherwise in relation thereto, whereof the owner or master is convicted, to be levied by distress and sale of the vessel, and the tackle, apparel and furniture thereof, or so much thereof as is necessary.

[Act XII, 1875, s. 67.] Costs of conviction.

56. (1) In case of any conviction under this Act the convicting Magistrate may order the offender to pay the costs of the conviction in addition to any fine or expenses to which he may be liable.

(2) Such costs may be assessed by the Magistrate, and may be recovered in the same manner as any fine under this Act.

[Act XII, 1875, ss. 68 and 76: cf. Act X, 1887, s. 46.] Ascertainment and recovery of expenses and damages payable under this Act.

57. (1) If any dispute arises as to the sum to be paid in any case as expenses or damages under this Act, it shall be determined by a Magistrate upon application made to him for that purpose by either of the disputing parties.

(2) Whenever any person is liable to pay any sum, not exceeding one thousand rupees, as expenses or damages under this Act, any

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(Chapter VII.—Provisions with respect to Penalties.—Sections 58-61. Chapter VIII.—Supplemental Provisions.—Sections 62 to 64.)

Magistrate, upon application made to him by the authority to whom the sum is payable, may, in addition to or instead of any other means for enforcing payment, recover the sum as if it were a fine.

[Act XII, 1875, s. 69.]

Costs of distress.

58. Whenever any fine, expenses or damages is or are levied under this Act by distress and sale, the costs of the distress and sale may be levied in addition to such fine, expenses or damages, and in the same manner.

[Act XII, 1875, s. 70.]

Magistrate to determine the amount to be levied in case of dispute.

59. If any dispute arises concerning the amount leviable by any distress or arrest under this Act or the costs payable under the last foregoing section, the person making the distress or using the arrest may detain the goods distrained or arrested, or the proceeds of the sale thereof, until the amount to be levied has been determined by a Magistrate, who, upon application made to him for that purpose, may determine the amount, and award such costs to be paid by either of the parties to the other of them as he thinks reasonable, and payment of such costs, if not paid on demand, shall be enforced as if they were a fine.

[Act XII, 1875, s. 71.]

Jurisdiction over offences beyond local limits of jurisdiction.

60. (1) Any person offending against the provisions of this Act in any port subject to this Act shall be punishable by any Magistrate having jurisdiction over any district or place adjoining the port.

(2) Such Magistrate may exercise all the powers of a Magistrate under this Act, in the same manner and to the same extent as if the offence had been committed locally within the limits of his jurisdiction, notwithstanding that the offence may not have been committed locally within such limits, and, in case any such Magistrate exercises the jurisdiction hereby vested in him, the offence shall be deemed, for all purposes, to have been committed locally within the limits of his jurisdiction.

[Act XII, 1875, s. 72.]

Conviction to be quashed on merits only.

61. (1) No conviction, order or judgment of any Magistrate under this Act shall be quashed for error of form or procedure, but only on the merits, and it shall not be necessary to state, on the face of the conviction, order or judgment, the evidence on which it proceeds.

(2) If no jurisdiction appears on the face of the conviction, order or judgment, but the depositions taken supply that defect, the conviction, order or judgment shall be aided by what so appears in the depositions.

CHAPTER VIII.

SUPPLEMENTAL PROVISIONS.

[Act XII, 1875, s. 73.]

Hoisting unlawful colours in port.

62. (1) If any vessel belonging to any of Her Majesty's subjects, or sailing under British colours, hoists, carries or wears, within the limits of any port subject to this Act, any flag, jack, pennant or colours, the use whereof on board such vessel has been prohibited by the Merchant Shipping Act, 1854, or any other statute now or hereafter to be in force, or by any proclamation made or to be made in pursuance of any such statute, or by any of Her Majesty's regulations in force for the time being, the master of the vessel shall, for every such offence, be punished with fine which may extend to fifty rupees. 17 & 18 Vi c. 104.

(2) Such fine shall be in addition to any other penalty recoverable in respect of such an offence.

(3) The conservator of the port, or any officer of Her Majesty's Navy or Indian Marine Service, may enter on board any such vessel, and seize and take away any flag, jack, pennant or colours so unlawfully hoisted, carried or worn on board the same.

[Act XII, 1875, s. 74.]

Foreign deserters.

63. Any Magistrate, upon an application being made to him by the Consul of any Foreign Power to which the Foreign Deserters Act, 1852, has by an order of Her Majesty in Council been, or shall hereafter be, declared to be applicable, or by the representative of such Consul, and upon complaint on oath of the desertion of any seaman, not being a slave, from any vessel of such Foreign Power, may, until a revocation of such Order in Council has been publicly notified, issue his warrant for the apprehension of any such deserter, and, upon due proof of the desertion, may order him to be conveyed on board the vessel to which he belongs, or, at the instance of the Consul, to be detained in custody until the vessel is ready to sail, or, if the vessel has sailed, for a reasonable time not exceeding one month: 15 & 16 Vic c. 26.

Provided that a deposit be first made of such sum as the Magistrate deems necessary for the subsistence of the deserter during the detention, and that the detention of the deserter shall not be continued beyond twelve weeks.

[Act XII, 1875, s. 75

Application of sections 10 and 21.

64. (1) The provisions of sections 10 and 21 shall be applicable to all ports heretofore or hereafter declared by the Local Government to be ports for the shipment and landing of goods but not otherwise subject to this Act, and may be enforced by any Magistrate to whose ordinary jurisdiction any such port is subject.

(2) Any penalties imposed by him, and any expenses incurred by his order, under the said

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(*Chapter VIII.—Supplemental Provisions.—Sections 65-70.*)

provisions shall be recoverable respectively in the manner provided in sections 55 and 57.

(3) In any of the said ports for the shipment and landing of goods the consent referred to in section 21, sub-section (4), may be given by the principal officer of customs at such port or by any other officer appointed in that behalf by the Local Government.

[Act XII, 1875, s. 77, and Act IX, 1879, s. 17.]

Application of Maulmain and Bassein port-dues.

65. The port-due leviable under this Act in either of the ports of Maulmain and Bassein shall, to the extent of one anna and six pie per ton, be applicable in the first place to defray the expenses of maintaining the existing port-lights of Burma.

[New.]

Validation of irregular contributions.

66. Any money contributed before the passing of this Act from any port fund for any purpose connected with the health, recreation and well-being of sailors shall be deemed to have been lawfully contributed from the fund.

[17 & 18 Vict., c. 104, s. 546.]

Grant of sites for sailors' institutes.

67. Any local authority in which any immoveable property in or near a port is vested may, with the previous sanction of the Local Government, appropriate, and either retain and apply, or transfer by way of gift or otherwise, the whole or any part of the property as a site for, or for use as, a sailors' home or other institution for the health, recreation and temporal well-being of sailors.

[Act XII, 1875, s. 18.]

Exercise of powers of conservator by his assistants.

68. (1) All acts, orders or directions by this Act authorized to be done or given by any conservator may, subject to his control, be done or given by any harbour-master or any deputy or assistant of such conservator or harbour-master.

(2) Any person authorized by this Act to do any act may call to his aid such assistance as may be necessary.

[Act XII, 1875, s. 9.]

Service of written notices of directions.

69. Any written notice of a direction given under this Act, left for the master of any vessel with any person employed on board thereof, or affixed on a conspicuous place on board of the vessel, shall, for the purposes of this Act, be deemed to have been given to the master thereof.

[Act XII, 1875, s. 42, and Act V, 1885, s. 7.]

Publication of orders of Local Government.

70. Every declaration, order and rule of a Local Government made in pursuance of this Act shall be published in the official Gazette, and a copy thereof shall be kept in the office of the conservator and at the custom-house, if any, of every port to which the declaration, order or rule relates, and shall there be open at all reasonable times to the inspection of any person without payment of any fee.

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(The First Schedule.—Ports, Vessels chargeable, Rate of Port-dues and Frequency of Payment.)

THE FIRST SCHEDULE.

PORTS, VESSELS CHARGEABLE, RATE OF PORT-DUES AND FREQUENCY OF PAYMENT.

(See sections 1 and 33.)

PART I.—BENGAL.

Name of port.	Vessels chargeable.	Rate of port-dues.	Due how often chargeable in respect of same vessel.
1	2	3	4
Calcutta .	Sea-going vessels of twenty tons and upwards.	Not exceeding four annas per ton: provided that, in the case of *dhonis* and country vessels employed in the coasting trade, the rate shall be one-half the rate chargeable in respect of other vessels.	Whenever the vessel enters the port, except in the case of *dhonis* and country vessels employed in the coasting trade, which shall not be chargeable with port-dues at the same port more than once in sixty days.
	Tug-steamers and river-steamers.	Not exceeding four annas per ton.	Once between the 1st January and the 30th June, and once between the 1st July and the 31st December, in each year.
Chittagong . .	Sea-going vessels of ten tons and upwards, not being ballam-boats.	Not exceeding four and a half annas per ton.	Whenever the vessel enters the port, except in the case of mail-steamers and coasting vessels, which shall not be chargeable more than once in sixty days.
	Tug-steamers and river-steamers.	Ditto . . .	Once between the 1st January and the 30th June, and once between the 1st July and the 31st December, in each year.
	Ballam-boats .	Not exceeding one anna per ton.	Whenever the vessel enters the port.
Cuttack Ports,—namely, False Point and Pooree.	Sea-going vessels of ten tons and upwards.	Not exceeding four annas per ton.	Whenever the vessel enters any one of the ports, except in the case of mail-steamers and coasting vessels, which shall not be chargeable more than once in sixty days.
Balasore Ports,—namely, Balasore, Chúráman, Laichhunpur, Chánua, Subarnarekha, Dhamra (Chandbally) and Sartha.	Ditto .	Ditto .	Ditto.

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(The First Schedule.—Ports, Vessels chargeable, Rate of Port-dues and Frequency of Payment.)

PART II.—MADRAS PRESIDENCY.

Name of port.	Vessels chargeable.	Rate of port-dues.	Due how often chargeable in respect of same vessel.
1	2	3	4
Madras	Sea-going vessels of fifteen tons and upwards.	*Foreign Vessels.* (*a*) In the case of a foreign ship or steamer, engaged in trade with the Straits Settlements or Ceylon, calling at Madras, not exceeding six annas a ton. (*b*) In the case of any other foreign ship or steamer calling at Madras, not exceeding six annas a ton.	The payment of the due at the port will exempt the ship or steamer for a period of sixty days from liability to pay the due again. The due is payable on each entry into the port.
		Coasting Vessels. (*c*) In the case of a coasting ship calling at Madras, not exceeding one and a half annas a ton.	The payment of the due at the port will exempt the ship for a period of sixty days from liability to pay the due again.
		(*d*) In the case of a coasting steamer calling at Madras, not exceeding three annas a ton.	The due is payable once in thirty days.

Eastern Group.

District.	Port.	Vessels chargeable.	Rate of port-dues.	Due how often chargeable in respect of same vessel.
Ganjam.	1. Gopálpur. 2. Sonnapuram. 3. Baruva. 4. Púndi. 5. Calingapatam.	Sea-going vessels of fifteen tons and upwards.	*Foreign Vessels.* (*a*) In the case of a foreign ship or steamer, engaged in trade with the Straits Settlements, calling at any one port in the Eastern group, not exceeding three annas a ton.	The payment of the due at the port will exempt the ship or steamer for a period of sixty days from liability to pay the due again at that port.
Vizagapatam.	6. Konada. 7. Bimlipatam. 8. Vizagapatam. 9. Pudimadaka. 10. Pentakota.		(*b*) In the case of any other foreign ship or steamer calling at any one port in the Eastern group, not exceeding three annas a ton.	The due is payable on each entry into the port.
Godávari.	11. Uppada. 12. Cocanada. 13. Coringa. 14. Bendamurlanka. 15. Narsápur. 16. Perupalem.		(*c*) In the case of a foreign ship or steamer, engaged in trade with the Straits Settlements, calling at more than one port in the Eastern group, not exceeding four and a half annas a ton.	The payment of the due at the first port called at in the group will exempt the ship or steamer for a period of sixty days from liability to pay the due again at that or any other port in the group.
Kistna .	17. Masulipatam. 18. Penumudi. 19. Morutota. 20. Nagayalanka. 21. Kottapalem. 22. Gangadipalem. 23. Nizampatnam. 24. Ipurupalem. 25. Bodduvanipalem. 26. Motupalle.		(*d*) In the case of any other foreign ship or steamer calling at more than one port in the Eastern group, not exceeding four and a half annas a ton.	The due is payable once for the voyage.
			Coasting Vessels (*e*) In the case of a coasting ship calling at any port, not exceeding one and a half annas a ton.	The payment of the due at the port will exempt the ship for a period of sixty days from liability to pay the due again at that port.
Nellore .	27. Kanuparti. 28. Kottapatnam. 29. Itamukkala. 30. Pakala. 31. Karedu. 32. Ramayapatnam. 33. Chennayyapalem. 34. Tummalapenta. 35. Juvaladinne.		(*f*) In the case of a coasting steamer calling at one or more ports in the Eastern group, not exceeding three annas a ton.	The payment of the due at the first port called at in the group will exempt the steamer for a period of thirty days from liability to pay the due again at that or any other port in the group.

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(*The First Schedule.—Ports, Vessels chargeable, Rate of Port-dues and Frequency of Payment.*)

PART II.—MADRAS PRESIDENCY—*contd.*

Name of port.		Vessels chargeable.	Rate of port-dues.	Due how often chargeable in respect of same vessel.
1		2	3	4
Eastern Group—contd.				
District.	Port.			
	36. Iskapalle.	Sea-going vessels of fifteen tons and upwards.	*Foreign Vessels.*	
Nellore —*contd.*	37. Ponnapudi.		(*a*) In the case of a foreign ship or steamer, engaged in trade with the Straits Settlements, calling at any one port in the Eastern group, not exceeding three annas a ton.	The payment of the due at the port will exempt the ship or steamer for a period of sixty days from liability to pay the due again at that port.
	38. Maipadu.			
	39. Kistnapatam.			
	40. Pamanji.			
	41. Tupili.			
	42. Dugarazpatnam.			
	43. Pudi.			
Chingleput.	44. Pulicat.			
	45. Ennore.			
	46. Covelong.		(*b*) In the case of any other foreign ship or steamer calling at any one port in the Eastern group, not exceeding three annas a ton.	The due is payable on each entry into the port.
South Arcot.	47. Marakanam.			
	48. Cuddalore.			
	49. Porto Novo.			
Tanjore.	50. Tirumalavasal.			
	51. Kodiyampalaiyam.			
	52. Tranquebar.		(*c*) In the case of a foreign ship or steamer, engaged in trade with the Straits Settlements, calling at more than one port in the Eastern group, not exceeding four and a half annas a ton.	The payment of the due at the first port called at in the group will exempt the ship or steamer for a period of sixty days from liability to pay the due again at that or any other port in the group.
	53. Nagore.			
	54. Negapatam.			
	55. Velankani.			
	56. Topputurai.			
	57. Point Calimere.			
	58. Mutupet.			
	59. Adirampatnam.			
	60. Gopalapatnam.		(*d*) In the case of any other foreign ship or steamer calling at more than one port in the Eastern group, not exceeding four and a half annas a ton.	The due is payable once for the voyage.
	61. Kattumavadi.			
	62. Krishnajipatnam.			
	63. Ammapatnam			
	64. Kottaipatnam			
	65. Sundarapandiyapatnam.			
Madura.	66. Pasipatnam.		*Coasting Vessels.*	
	67. Damodarapatnam.			
	68. Tondi.		(*e*) In the case of a coasting ship calling at any port, not exceeding one and a half annas a ton.	The payment of the due at the port will exempt the ship for a period of sixty days from liability to pay the due again at that port.
	69. Nambitalai.			
	70. Pudupatnam.			
	71. Karangadu.			
	72. Tiruppalankudi.			
	73. Devipatnam.			
	74. Mudiyanpatnam.			
	75. Attankarai.		(*f*) In the case of a coasting steamer calling at one or more ports in the Eastern group, not exceeding three annas a ton.	The payment of the due at the first port called at in the group will exempt the steamer for a period of thirty days from liability to pay the due again at that or any other port in the group.
	76. Emanangundu.			
	77. Pillaimadum.			
	78. Pámbam.			
	79. Rámesvaram.			
	80. Mandapam.			
	81. Vedalai.			
	82. Marakkayapatnam.			
	83. Muttupettai.			
	84. Kilakarai.			
	85. Ervadi.			
	86. Valinokkam.			
Tinnevelly.	87. Vaippar.			
	88. Tuticorin.			
	89. Kayalpatnam.			
	90. Kulasekharapatnam.			

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(*The First Schedule.—Ports, Vessels chargeable, Rate of Port-dues and Frequency of Payment.*)

PART II.—MADRAS PEESIDENCY—*concld.*

Name of port.		Vessels chargeable.	Rate of port-dues.	Due how often chargeable in respect of same vessel.
1		2	3	4
Western Group.				
District.	Port.			
Malabar.	91. Cochin. 92. Arrupuram. 93. Kukkuyi. 94. Madayi. 95. Attakuri. 96. Chávakád. 97. Veliyangod. 98. Ponáni. 99. Kuttayí. 100. Parapanna. 101. Tanur. 102. Parpanangádi. 103. Kadalvandi. 104. Beypore. 105. Molakkadava. 106. Calicut. 107. Pudiyangadi. 108. Elatturu. 109. Kappatta. 110. Quilandi. 111. Kollam. 112. Kadalura. 113. Trikodi. 114. Kottakkal. 115. Badagara. 116. Muttankal. 117. Chompayi. 118. Kallayi. 119. Talayi. 120. Tellicherry. 121. Dharmapatnam. 122. Ezhara. 123. Cannanore. 124. Pudiyangadi. 125. Palapatnam (Baliapatam). 126. Ettikulam. 127. Kavvayi. 128. Hosdrug.	Sea-going vessels of fifteen tons and upwards.	*Foreign Vessels.* (*a*) In the case of a foreign ship or steamer, engaged in trade with the Straits Settlements, calling at any one port in the Western group, not exceeding three annas a ton.	The payment of the due at the port will exempt the ship or steamer for a period of sixty days from liability to pay the due again at that port.
			(*b*) In the case of any other foreign ship or steamer calling at any one port in the Western group, not exceeding three annas a ton.	The due is payable on each entry into the port.
			(*c*) In the case of a foreign ship or steamer, engaged in trade with the Straits Settlements, calling at more than one port in the Western group, not exceeding four and a half annas a ton.	The payment of the due at the first port called at in the group will exempt the ship or steamer for a period of sixty days from liability to pay the due again at that or any other port in the group.
			(*d*) In the case of any other foreign ship or steamer calling at more than one port in the Western group, not exceeding four and a half annas a ton.	The due is payable once fo the voyage.
South Canara.	129. Baikal. 130. Kásaragód. 131. Kumbale. 132. Manjesvara. 133. Mangalore. 134. Mulki. 135. Padubidri. 136. Ermala. 137. Uchhila. 138. Kaph. 139. Udiyavara. 140. Malpé. 141. Barkur or Hangarakatta. 142. Coondapoor. 143. Nyakinakatte (Nayakkankottai). 144. Baindur. 145. Siruru.		*Coasting Vessels.* (*e*) In the case of a coasting ship calling at any port, not exceeding one and a half annas a ton.	The payment of the due at the port will exempt the ship for a period of sixty days from liability to pay the due again at that port.
			(*f*) In the case of a coasting steamer calling at one or more ports in the Western group, not exceeding three annas a ton.	The payment of the due at the first port called at in the group will exempt the steamer for a period of thirty days from liability to pay the due again at that or any other port in the group.

Explanations to Part II of the First Schedule.

Explanation 1.—In this Part of the Schedule—

(*a*) "ship" means a sailing vessel, and "steamer" a steam-vessel:

(*b*) "coasting ship" or "coasting steamer" means respectively a ship or steamer which at any port discharges cargo exclusively from, or takes in cargo exclusively for, any port in the island of Ceylon or in any part of India between the westernmost part of Sind and the south-easternmost part of Burma; and "coasting steamer" includes a coasting steam-vessel having a general pass under section 164 of the Sea Customs Act, 1878: VIII of 1878.

(*c*) "foreign ship" or "foreign steamer" means respectively a ship or steamer not being a coasting ship or coasting steamer.

Explanation 2.—As regards the levy of port dues, each of the following pairs of ports, namely, Cocanada and Coringa, Nagore and Negapatam, Beypore and Calicut, is to be treated as if it were only one port: every vessel in respect of which such dues have been charged and taken at one of any of the said pairs being exempted from the dues on entering the other of the same pair immediately after leaving the one in which the dues were charged and taken.

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(The First Schedule.—Ports, Vessels chargeable, Rate of Port-dues and Frequency of Payment.)

PART III.—BOMBAY PRESIDENCY.

Name of port.	Vessels chargeable.	Rate of port-dues.	Due how often chargeable in respect of same vessel.
1	2	3	4
Bombay .	Sea-going vessels of ten tons and upwards (except fishing-boats).	Not exceeding four annas per ton.	Once in the same month.
	Tug-steamers, ferry-steamers and river-steamers.	Ditto .	Once between the 1st January and the 30th June, and once between the 1st July and 31st December, in each year.
Northern Group of Ports—			
1. Gogha . .			
2. Dholerá .			
3. Tankári .			
4. Dehegám .			
5. Dehej .			
6. Broach .			
7. Bhagwá .			
8. Surat .			
9. Matwád .			
10. Balsár .			
11. Umarsádi .	Sea-going vessels of ten tons and upwards (except fishing-boats).	Not exceeding three annas per ton: provided that a coasting steamer whenever it enters any port may be charged at a rate to be determined by the Local Government and not exceeding the highest rate of port-dues leviable at any port of the group to which such port belongs and an addition of one-half of such highest rate.	Once in thirty days at the same port: provided that no coasting vessel or coasting steamer, having paid port-dues at any port, shall be chargeable with port-dues again at the same time or any other port of the same group within thirty days.
12. Kolak .			
13. Kálai .			
14. Maroli .			
15. Umbargám .			
16. Gholwad .			
17. Dáhánu Creek .			
18. Tárápur .			
19. Olivárá Navápur			
20. Sátpáti Creek .			
21. Máhim (Kelva) .			
22. Kelva .			
23. Dántiora .			
24. Arnála .			

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(The First Schedule.—Ports, Vessels chargeable, Rate of Port-dues and Frequency of payment.)

PART III.—BOMBAY PRESIDENCY—*contd.*

Name of port.	Vessels chargeable.	Rate of port-dues.	Due how often chargeable in respect of same vessel.
1	2	3	4
Southern Group of Ports—			
1. Bándra	Sea-going vessels of ten tons and upwards (except fishing-boats).	Not exceeding three annas per ton: provided that a coasting steamer whenever it enters any port may be charged at a rate to be determined by the Local Government and not exceeding the highest rate of port-dues leviable at any port of the group to which such port belongs, and an addition of one-half of such highest rate.	Once in thirty days at the same port: provided that no coasting vessel or coasting steamer, having paid port-dues at any port, shall be chargeable with port-dues again at the same or any other port of the same group within thirty days.
2. Vesáva			
3. Manori			
4. Utan			
5. Bassein			
6. Bhiwndi			
7. Kalyan			
8. Tháná			
9. Trombay			
10. Panwel			
11. Karanjá			
12. Rewas			
13. Nagothna			
14. Thal			
15. Alibág			
16. Revdandá			
17. Mándád			
18. Bánkot			
19. Kelshi			
20. Harnai			
21. Anjanwel			
22. Borya			
23. Jaygad			
24. Varavdá			
25. Ratnágiri			
26. Purangad			
27. Jaytápur			
28. Vijaydurg			
29. Devgad			
30. Achra			
31. Málwan			
32. Nivti			
33. Vengurla			
34. Redi			
35. Terekhol			
36. Kárwár, including Baitkhol.			
37. Chendiya			
38. Ankolá			
39. Gangávali			
40. Tadri			
41. Kumptá			
42. Honáwar			
43. Murdeshwar			
44. Shiráli			
45. Bhatkal			
Karáchi	Ditto	Not exceeding four annas per ton	Once in three months.
	Tug-steamers and river-steamers.	Ditto	Once between the 1st January and the 30th June, and once between the 1st July and the 31st December, in each year.
Aden	Sea-going vessels of ten tons and upwards.	Not exceeding three annas per ton.	Once a month.

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(The First Schedule.—Ports, Vessels chargeable, Rate of Port-dues and Frequency of Payment.)

PART IV.—BURMA.

Name of port.	Vessels chargeable.	Rate of port-dues.	Due how often chargeable in respect of same vessel.
1	2	3	4
Rangoon . .	Sea-going vessels of ten tons and upwards.	Not exceeding six annas per ton.	Once in sixty days.
	Tug-steamers and river-steamers.	Not exceeding four annas per ton.	Once between the 1st January and the 30th June, and once between the 1st July and the 31st December, in each year.
Maulmain .	Sea-going vessels of ten tons and upwards, but less than twenty-five tons.	Not exceeding four annas per ton.	Once in sixty days.
	Sea-going vessels of twenty-five tons and upwards.	Not exceeding five annas six pie per ton.	Ditto.
Kyauk-Phyu .	Sea-going vessels of ten tons and upwards.	Not exceeding four annas per ton.	Ditto.
Akyab .	Ditto .	Ditto .	Ditto.
Bassein .	Sea-going vessels of ten tons and upwards, but less than twenty-five tons.	Ditto .	Ditto.
	Sea-going vessels of twenty-five tons and upwards.	Not exceeding five annas six pie per ton.	Ditto.
Tavoy .	Sea-going vessels of ten tons and upwards.	Not exceeding four annas per ton.	Ditto.
Mergui .	Ditto .	Ditto .	Ditto.

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(The Second Schedule.—Enactments repealed.)

THE SECOND SCHEDULE.

ENACTMENTS REPEALED.

(*See section 2.*)

Number and year.	Subject or title.	Extent of repeal.
	Acts of the Governor General in Council.	
XII of 1875 .	Indian Ports Act, 1875 . .	So much as has not been repealed.
IX of 1879 .	Burma Coast-lights Act, 1879 .	Section 17 and the preamble to that section.
VII of 1880 .	Indian Merchant Shipping Act, 1880.	The first paragraph of section 72, from and inclusive of the word "Chapter" down to and inclusive of the word "repealed".
IV of 1881 .	Madras Port-dues Act, 1881 .	The whole.
XVII of 1882 .	Indian Ports Act, 1882 . .	The whole.
V of 1883 . .	Indian Merchant Shipping Act, 1883.	Section 31.
XI of 1883 .	Reduction of Port-dues in the Port of Bombay.	The whole.
IV of 1884 .	Indian Explosives Act, 1884 .	Section 3.
V of 1885 . .	Amendment of the Indian Ports Act, 1875.	The whole.
	Act of the Governor of Fort St. George in Council.	
II of 1872 .	Madras Port Rules . . .	The whole.
	Act of the Lieutenant-Governor of Bengal in Council.	
III of 1872 .	Calcutta Port Commissioners .	The whole.

S. HARVEY JAMES,
Secy. to the Govt. of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Further Report of the Select Committee on the Bill to consolidate and amend the law relating to Courts in Lower Burma was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 22nd March, 1889 :—

WE, the undersigned, Members of the Select Committee to which the Bill to consolidate and amend the law relating to Courts in Lower Burma was recommitted, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our further Report, with the Bill as settled by us annexed hereto.

From Sherlock Hare, Esq., dated the 8th March, 1889.
From E. Garnet Man, Esq., dated the 8th March, 1889, and enclosures.
From the Rangoon Trades Association, dated the 8th March, 1889.
From the Officiating Secretary to the Chief Commissioner of Burma, No. 251—32 C., dated the 12th March, 1889, and enclosures.

2. *Section 20.*—We have, at the request of the Chief Commissioner, empowered him to confer appellate jurisdiction on Extra Assistant Commissioners as well as on Assistant Commissioners.

3. *Section 40.*—We have, on the recommendation of the Chief Commissioner, the Recorder and the Rangoon Bar, Chamber of Commerce and Trades Association, provided that appeals from original decrees of the Recorder in suits of smaller value than ten thousand rupees shall lie to the Calcutta High Court. We consider that appeals from original decrees of the Recorder in suits of higher value should continue to lie to Her Majesty in Council.

4. *Sections 50-53.*—We have, on the advice of the Chief Commissioner, so revised these sections as to exclude Akyab and Bassein from their operation.

5. The Bill was published in the Gazette of India of the 23rd ultimo and in the Burma Gazette of the 9th instant.

6. The Bill has not, in our opinion, been so altered as to require republication, and we recommend that it be passed as amended by us.

ANDREW R. SCOBLE.
PHIL. P. HUTCHINS.
J. W. QUINTON.
MAUNG ÔN.

The 21st March, 1889.

No. III.

THE LOWER BURMA COURTS BILL.

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The Lower Burma Courts Bill.

(Chapter I.—Preliminary. Sections 1-3. Chapter II.—Law to be administered.—Section 4.)

No. III.

A Bill to consolidate and amend the law relating to the Courts, and declare the effect of certain enactments, in Lower Burma.

WHEREAS it is expedient to consolidate and amend the law relating to the Courts, and to declare the effect of certain enactments, in Lower Burma; and whereas the Secretary of State for India in Council has sanctioned and approved the passing of this Act; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Title, extent and commencement.

1. (1) This Act may be called the Lower Burma Courts Act, 1889.

(2) Save in so far as it applies expressly or by necessary implication to other parts of British India (inclusive of Upper Burma and the Shan States), and save also as provided by the Arakan Hills Civil Justice Regulation, 1874, the Arakan Hill District Laws Regulation, 1874, and the Arakan Hills Civil Justice Amendment Regulation, 1876, or by or under any other enactment heretofore or hereafter passed, this Act extends to the territories for the time being comprised in Lower Burma; and

VIII of 1874. IX of 1874. V of 1876.

(3) It shall come into force at once.

Repeal.

2. (1) The enactments specified in the first schedule are repealed to the extent mentioned in the third column thereof.

(2) Any enactment or document referring to any of the enactments hereby repealed, or to any enactment repealed by any of those enactments, or to any enactment repealed by the Burma Courts Act, 1872, shall, so far as may be, be construed as referring to this Act or to the corresponding portion thereof; and

VII of 1872.

(3) All rules, orders and appointments made, limits fixed, directions given, powers and jurisdiction conferred, lists, tables and notifications published, and seals, forms, registers, books, accounts, statements and returns prescribed, under any of the said enactments shall, so far as may be, be deemed to have been respectively made, fixed, given, conferred, published and prescribed under this Act.

Act XVII, 1875, ss. 2 and 95, and Act X, 1884, s. 6.]

(4) No trial had, decree made, order passed or proceeding taken by any Court before the day on which this Act comes into force shall, if not invalid before that day, become invalid by reason of any repeal effected by this Act.

Definitions.

3. In this Act, unless there is something repugnant in the subject or context,—

(1) "Lower Burma" means the territories for the time being comprised in Lower Burma under section 2, sub-sections (1) and (2), of the Upper Burma Laws Act, 1886; [New.] XX of 1886.

(2) "Shan States" means the territories for the time being notified under sub-section (3) of section 8 of the Upper Burma Laws Act, 1886, as Shan States for the purposes of that section and sections 6 and 7 of that Act: [Act XV, 1888, s. 2.]

(3) "Upper Burma" means the whole of Burma except Lower Burma and the Shan States: [New.]

(4) "High Court" means the High Court of Judicature at Fort William in Bengal: [Act XVII, 1875, s. 3.]

(5) "Judicial Commissioner" means the Judicial Commissioner of Lower Burma: [Act XVII, 1875, s. 3.]

(6) "Recorder" means the Recorder of Rangoon: and [New.]

(7) "Special Court" means the Special Court constituted under this Act. [New.]

CHAPTER II.

LAW TO BE ADMINISTERED.

Law to be administered by Courts under this Act.

4. (1) Where, in any suit or other proceeding, it is necessary for any Court under this Act to decide any question regarding succession, inheritance, marriage or caste, or any religious usage or institution,— [Act XVII, 1875, ss. 4 and 5.]

the Buddhist law in cases where the parties are Buddhists,

the Muhammadan law in cases where the parties are Muhammadans, and

the Hindu law in cases where the parties are Hindus,

shall form the rule of decision, except in so far as such law has, by legislative enactment, been altered or abolished, or is opposed to any custom having the force of law in Lower Burma.

(2) Subject to the provisions of sub-section (1) and of any other enactment for the time being in force, all questions arising in suits before the Recorder shall be dealt with and determined according to the law for the time being administered by the High Court in the exercise of its ordinary original civil jurisdiction.

(3) In cases not provided for by sub-section (1) or sub-section (2), or by any such other enactment as aforesaid, the Court shall act according to justice, equity and good conscience.

The Lower Burma Courts Bill.

(Chapter III.—The Court of the Judicial Commissioner and the Courts subordinate thereto.—Sections 5-10.)

CHAPTER III.

THE COURT OF THE JUDICIAL COMMISSIONER AND THE COURTS SUBORDINATE THERETO.

Grades, Location and Control of Civil Courts.

[Act XVII, 1875, s. 6, and Act X, 1884, s. 3.]

Grades of Civil Courts.

5. Besides the Courts of Small Causes, the Court of the Recorder and the Special Court, there shall be six grades of Civil Courts in Lower Burma, namely:—

(*a*) the Court of the Myo-ôk;

(*b*) the Courts of the Extra Assistant Commissioner and the Assistant Commissioner;

(*c*) the Court of the Deputy Commissioner;

(*d*) the Court of the Judge of the Town of Maulmain;

(*e*) the Court of the Commissioner; and

(*f*) the Court of the Judicial Commissioner.

[Act XVII, 1875, s. 7.]

Confirmation of existing Civil Courts.

6. All existing Courts of the grades specified in the last foregoing section shall be deemed to have been established under this Act.

[Act XVII, 1875, ss. 8 and 9, and Act X, 1884, ss. 4 and 5.]

Number and local jurisdiction of Civil Courts.

7. The Local Government may, of its own authority, vary the number of Courts of the grade specified in clause (*a*) or (*b*) of section 5, and the local limits of the jurisdiction of any such Court, and, with the previous sanction of the Governor General in Council, the number of Courts of the grade specified in clause (*c*) or (*e*) and the local limits of the jurisdiction of any such Court or of the Court of the Judge of the Town of Maulmain.

[Act XVII, 1875, s. 10]

Place of sitting and seal of Civil Courts.

8. Every Court of a grade specified in section 5 shall—

(*a*) be held at such place or places as the Local Government directs or, in the absence of any such direction, at any place within the local limits of the Court's jurisdiction which the presiding officer thinks fit; and

(*b*) use a seal of such form and dimensions as the Local Government prescribes.

[Act XVII, 1875, s. 11, and Act XVI, 1885, s. 14.]

Superintendence and control over Civil Courts.

9. (*1*) The general superintendence and control over all Courts of the grades specified in clauses (*a*), (*b*), (*c*), (*d*) and (*e*) of section 5 shall be vested in, and all such Courts shall be subordinate to, the Court of the Judicial Commissioner.

(*2*) Subject to such general superintendence and control of the Court of the Judicial Commissioner, the control over all the Courts in a division which are of the grades specified in clauses (*a*), (*b*) and (*c*) of section 5 shall be vested in, and all such Courts shall be subordinate to, the Court of the Commissioner.

(*3*) Subject as aforesaid and to the control of the Court of the Commissioner, the control over all the Courts in a district which are of the grades specified in clauses (*a*) and (*b*) of section 5 shall be vested in, and all such Courts shall be subordinate to, the Court of the Deputy Commissioner.

Ordinary Civil Jurisdiction.

[Act XVII, 1875, s. 12 and Act X, 1884, s. 3.] XIV of 1882. IX of 1887.

Jurisdiction of the several grades of Civil Courts.

10. Subject to the provisions of this Act and of the Code of Civil Procedure, the Provincial Small Cause Courts Act, 1887, and any other enactment for the time being in force, the Courts mentioned in the first column of the following table shall have such civil jurisdiction, respectively, as is specified in the second column thereof:—

Grade and name of Court.	Extent of Jurisdiction.
1	2
(*a*) The Court of the Myo-ôk.	Powers of a Civil Court for the adjudication of any suit of value not exceeding five hundred rupees.
(*b*) The Court of the Extra Assistant Commissioner and the Court of the Assistant Commissioner.	Powers of a Civil Court for the adjudication of any suit of value not exceeding three thousand rupees.
(*c*) The Court of the Deputy Commissioner.	Powers of a Civil Court for the adjudication of any suit without restriction as regards the value. Powers of a District Judge. Power to hear appeals from original decrees and orders of Courts of Myo-ôks, Extra Assistant Commissioners and Assistant Commissioners.
(*d*) The Court of the Judge of the Town of Maulmain.	Powers of a Civil Court for the adjudication of any suit without restriction as regards the value. Powers of a District Judge. Powers of a Provincial Court of Small Causes for the adjudication of any suit cognizable by such a Court and of value not exceeding one thousand rupees.

The Lower Burma Courts Bill.

(Chapter III.—The Court of the Judicial Commissioner and the Courts subordinate thereto.—Sections 11-16.)

Grade and name of Court.	Extent of jurisdiction.
1	2
[Act XVI, 1885, s. 5.] (e) The Court of the Commissioner.	As regards the Courts subordinate to the Court of the Commissioner, the same powers of withdrawal, trial and transfer as are conferred by section 25 of the Code of Civil Procedure on a District Court. Power to hear appeals from original decrees and orders of Courts of Deputy Commissioners.
(f) The Court of the Judicial Commissioner.	Powers of a High Court in relation to all Civil Courts in Lower Burma, except the Special Court, the Court of the Recorder and the Court of Small Causes of Rangoon. Power to hear appeals from original decrees and orders of Courts of Commissioners.

Special Civil Jurisdiction.

[Act XVII, 1875, s. 13, and Act X, 1884, s. 3.]

Enhancement of original jurisdiction of certain Civil Courts.

11. The Local Government may, by notification in the Burma Gazette, invest any Extra Assistant Commissioner or Assistant Commissioner with powers for the adjudication of suits of value not exceeding five thousand rupees.

[Act XVII, 1875, s. 14.]

Power to invest certain Courts with Small Cause Court jurisdiction.

12. The Local Government may, by a like notification, confer, within such local limits as it thinks fit, upon any Myo-ôk, Extra Assistant Commissioner or Assistant Commissioner the jurisdiction of a Judge of a Court of Small Causes under the Provincial Small Cause Courts Act, 1887, for the trial of suits cognizable by such Courts, up to such value not exceeding one hundred rupees in the case of a Myo-ôk, or five hundred rupees in the case of an Extra Assistant Commissioner or Assistant Commissioner, as it thinks fit, and may withdraw any jurisdiction so conferred.

IX of 1887.

[Act XVII, 1875, s. 16.]

Exercise by one Civil Court of jurisdiction within local jurisdiction of another such Court.

13. The Local Government may, by a like notification, empower the presiding officer of any Court of a grade specified in clause (a), (b), (c) or (e) of section 5 to exercise within the local limits of the jurisdiction of any other Court of the same grade all or any of the powers which might be exercised by the presiding officer of the other Court.

[Act XVII, 1875, s. 17.]

Power to confer powers of Court of Deputy Commissioner on certain district-officers.

14. (1) The Local Government may, by a like notification, confer upon the officer in chief executive charge of any district the powers which might be exercised within the district by the Court of a Deputy Commissioner.

[New. Cf. Act XVIII, 1884, s. 42.]

(2) Where such powers are so conferred upon such an officer, the officer shall, for purposes connected with the exercise thereof, be deemed to be a Deputy Commissioner and his Court the Court of a Deputy Commissioner.

Civil Procedure.

[Act XVI, 1875, s. 19.]

Procedure where the presiding officer of a Court is personally interested in a case.

15. (1) The presiding officer of a Court of a grade specified in clause (a), (b), (c), (d) or (e) of section 5 shall not, without the consent of the parties or authority from the Court to which he is immediately subordinate, adjudicate upon any suit or other proceeding to which he is a party or in which he is personally interested, or upon any appeal against a decree or order passed by himself.

(2) When any such proceeding or appeal comes before the presiding officer of any such Court, he shall, unless the parties consent to his proceeding therewith himself, transmit the record to the Court to which he is immediately subordinate, with a report of the circumstances attending the reference.

(3) The Court to which the record is so transmitted shall thereupon either authorise such presiding officer to proceed with the case or itself dispose thereof under section 25 of the Code of Civil Procedure.

XIV of 1882.

(4) In either of the following cases, namely:—

(a) if an appeal is preferred to the Judicial Commissioner from a decree or order which was passed by him in any other capacity or in which he is personally interested,

(b) if an application is made to him for the revision of such a decree or order,

he shall, unless the parties consent to his proceeding with the case himself, transmit the record to the Local Government with a report of the circumstances attending the reference, and thereupon that Government may transfer the case for trial to the Court of the Recorder.

XIV of 1882. [Act XVII, 1875, s. 20, and Act XVIII, 1884, s. 35.]

Power of Deputy Commissioner to distribute business.

16. Notwithstanding anything in the Code of Civil Procedure, a Deputy Commissioner may, by written order, direct that any business cognizable under this Act by his Court and the Courts under his control shall be distributed among those Courts in such manner as he thinks fit:

The Lower Burma Courts Bill.

(Chapter III.—The Court of the Judicial Commissioner and the Courts subordinate thereto.—Sections 17-24.)

Provided that no direction issued under this section shall empower any Court to exercise any powers or deal with any business beyond the limits of its proper jurisdiction.

[Act XVII, 1875, s. 20.]

Language of plaints and of record of evidence in Civil Courts.

17. Notwithstanding anything in the same Code, plaints may be written and evidence may be taken down in such language or languages as the Local Government directs in this behalf.

Civil Appeals and References.

[Act XVII, 1875, s. 22, and Act XVI, 1885, s. 18.]

Time for appeal to Commissioner.

18. (1) The period of limitation for an appeal to the Court of the Commissioner shall be forty-two days.

(2) In the computation of that period and in all other respects the limitation of the appeal shall be governed by the provisions of the Indian Limitation Act, 1877.

XV of 1877.

[Act XVII, 1875, s. 23, and Act X, 1884, s. 7.]

Transfer of civil appellate jurisdiction to Commissioner and Judicial Commissioner.

19. (1) The Local Government may, by order notified in the Burma Gazette, direct that the civil appellate jurisdiction of the Court of any Commissioner or Deputy Commissioner shall be transferred to the Court of the Judicial Commissioner or Commissioner, respectively, either wholly or in respect of a particular suit or class of suits, and either for a specified time or until further orders.

Act XIV, 1885, s. 2 (4).]

(2) The Local Government may, by order notified as aforesaid, cancel any order made under sub-section (1), but not so as to affect any proceedings pending at the date of the cancelling order.

[Act X, 1884, s. 8, and Act XVIII, 1884, s. 42.]

Conferment of appellate powers on Assistant and Exta Assistant Commissioners.

20. (1) The Local Government may, by notification in the Burma Gazette, confer upon any Assistant Commissioner power to hear appeals from original decrees and orders of any Myo-ôk, Extra Assistant Commissioner or Assistant Commissioner, and upon any Extra Assistant Commissioner power to hear appeals from original decrees and orders of any Myo-ôk or Extra Assistant Commissioner, and may withdraw such power.

(2) An Assistant Commissioner or Extra Assistant Commissioner upon whom power to hear appeals has been conferred under sub-section (1) shall, for purposes connected with the exercise thereof, be deemed to be a Deputy Commissioner.

[Act XVII, 1875, ss. 25 & 26.]

Reference to Judicial Commissioner during progress of an appeal.

21. (1) When in the trial of any civil appeal an Appellate Court subordinate to the Court of the Judicial Commissioner entertains a doubt in regard to a question of law or of custom having the force of law or as to the construction of any document or the admissibility of any evidence affecting the merits of the case, such Court may draw up a statement of the question in regard to which it entertains the doubt, and refer it, with the Court's own opinion on the question, for the decision of the Judicial Commissioner.

(2) The Judicial Commissioner shall, after considering the question so referred, send a ruling thereon to the Court by which the reference was made, and that Court shall, on the receipt of the ruling, proceed to dispose of the case in conformity therewith.

(3) The costs, if any, consequent on any such reference to the Judicial Commissioner shall be costs in the appeal out of which the reference arose.

[Act XVII, 1875, s. 27.]

Admission of second appeals by Judicial Commissioner.

22. If in any case the appellate decree or order of the Court of a Deputy Commissioner or Commissioner reverses or modifies an original decree or order, the Judicial Commissioner may receive a second appeal, if, on a perusal of the grounds of appeal and of copies of the judgments of the subordinate Courts, a further consideration of the case appears to him to be requisite for the ends of justice.

[Act XVII, 1875, s. 28.]

Finality of concurrent decisions of original and first appellate Courts on matters of fact.

23. If the appellate decree or order of the Court of a Deputy Commissioner or Commissioner confirms an original decree or order on a matter of fact, the appellate decree or order shall be final.

[Act XVII, 1875, s. 29.]

Reference or appeal to Judicial Commissioner with respect to concurrent decisions of original and first appellate Courts on questions of law.

24. (1) If in any case the appellate decree or order of the Court of a Deputy Commissioner or Commissioner confirms an original decree or order on a question of law or of custom having the force of law or as to the construction of any document or the admissibility of any evidence affecting the merits of the case, any party considering himself aggrieved by such appellate decree or order may apply to the Court of the Deputy Commissioner or Commissioner, as the case may be, either to draw up a statement of the question and submit the statement to the Judicial Commissioner, or to allow him to appeal on the question to the Judicial Commissioner.

(2) Such application shall not be admitted unless it is made within the period prescribed for an appeal to the Court of the Deputy Commissioner or Commissioner, as the case may be.

(3) If the Court, on an application for the drawing up of a statement, considers that there is a question of law or of custom having the force of law or as to the construction of any document or the admissibility of any evidence affecting the merits of the case, it shall draw up a statement of the question and of such facts only of the case as are necessary to explain it, and shall submit

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(Chapter III.—The Court of the Judicial Commissioner and the Courts subordinate thereto.—Sections 25-29..)

the statement, together with the record of the case, to the Judicial Commissioner.

(4) If the Court refuses to draw up such statement, it shall record in writing its reasons for so refusing, and a certified copy of the reasons shall, on application to the Court, be furnished to any party to the case.

(5) In the case of an application to be allowed to appeal to the Judicial Commissioner, the period during which the application was pending in the Court of the Deputy Commissioner or Commissioner shall, if the appeal is allowed, be excluded in the computation of the period of limitation for an appeal to the Judicial Commissioner.

[Act XVII, 1875, s. 30.]

Disposal of references under last foregoing section.

25. (1) When a case has been referred with a statement under the last foregoing section, the Judicial Commissioner shall, on payment in respect of the statement of the fee which would be payable in the case in respect of a memorandum of appeal to his Court, proceed to try the case as if it were an appeal instituted in his Court, and shall send a copy of his judgment and of his decree or order in the case to the Court by which the statement was submitted.

[Act XVII, 1875, s. 34.]

(2) If the statement appears to the Judicial Commissioner to be unduly limited, he may amend it as he thinks fit.

(3) Notwithstanding anything in sub-section (1), it shall not be necessary for any party to the case referred to be present either personally or otherwise at the trial thereof by the Judicial Commissioner.

[Act XVII, 1875, s. 34.]

Power to call for record where reference or appeal to Judicial Commissioner has been wrongly refused.

26. (1) In any case in which the Court of a Deputy Commissioner or Commissioner has, in the opinion of the Judicial Commissioner, wrongly refused to submit a statement or allow an appeal under section 24, the Judicial Commissioner may call for the record of the case, and may, on receipt of the record and on payment of the fee which would be payable in the case in respect of a memorandum of appeal to his Court, proceed to try the case as if it were an appeal instituted in his Court.

(2) Where the Judicial Commissioner so tries the case, he shall send a copy of his judgment and of his decree or order therein to the Court of the Deputy Commissioner or Commissioner, as the case may be.

[Act XVII, 1875, s. 31.]

Reference of questions of law by Judicial Commissioner to High Court.

27. (1) If any question of law or of custom having the force of law or as to the construction of any document or the admissibility of any evidence arises in a case before the Court of the Judicial Commissioner under this Act, and the Judicial Commissioner, by reason of such question arising, entertains any doubt as to the decision to be passed in the case, he may, if he thinks fit, draw up a statement of the question and submit it to the High Court with the record of the case and his own opinion on the question.

(2) On receiving the statement the High Court, by a bench constituted by two or more Judges, shall decide the question referred therein and transmit to the Judicial Commissioner a copy of its judgment under the signature of its Registrar, and the Judicial Commissioner shall, on receipt of the copy, proceed to dispose of the case in conformity with the decision of the High Court.

(3) It shall not be necessary for any party to the case to be present in the High Court, either personally or otherwise, when the question referred comes before that Court for decision.

(4) Where the Judicial Commissioner makes a reference to the High Court under this section, he may make such a contingent decree or order, and such a decree or order shall be of such effect, as is mentioned in section 618 of the Code of Civil Procedure. XIV of 1882.

(5) The costs, if any, consequent on a reference to the High Court under this section shall be costs in the case. [Act XVII, 1875, s. 32.]

Criminal Jurisdiction.

Judicial Commissioner as High Court.

28. Except in reference to proceedings against European British subjects or persons jointly charged with European British subjects, the Court of the Judicial Commissioner shall be the highest Court of criminal appeal or revision for the whole of Lower Burma beyond the limits of the ordinary civil jurisdiction of the Recorder. [Act XVII, 1875, s. 35, and Act X, 1882, s. 4 (1).]

Divisional Commissioners as Courts of Session.

29. (1) Subject to the provisions of sections 7 and 9 of the Code of Criminal Procedure, 1882, with respect to the alteration of the limits of sessions divisions and the appointment of Additional Sessions Judges to exercise jurisdiction in Courts of Session, each division for the time being administered by a Commissioner shall be a sessions division, the Court of the Commissioner shall be the Court of Session for the sessions division, and the Commissioner shall be the Judge of the Court of Session. [Act XVII, 1875, s. 35.] X of 1882.

(2) For the purposes of sub-section (1) the areas for the time being comprised within the local limits of the ordinary civil jurisdiction of the Recorder and the civil jurisdiction of the Court of the Judge of the Town of Maulmain shall

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be deemed not to be included in the divisions in which they are respectively situate.

[Act XVII, 1875, s. 35.]

Court of Session for Town of Maulmain.

30. The area for the time being comprised within the local limits of the civil jurisdiction of the Court of the Judge of the Town of Maulmain shall be a sessions division, that Court shall be the Court of Session for the sessions division, and the Judge of that Court shall be the Judge of the Court of Session.

[Act XVII, 1875, s. 36.]

Power to transfer criminal jurisdiction of Commissioner to Judicial Commissioner.

31. (1) The Local Government may, by order notified in the Burma Gazette, direct that the criminal jurisdiction of any Commissioner shall be transferred to the Judicial Commissioner either wholly or in respect of a particular case or class of cases, and either for a specified time or until further orders.

[Cf. Act XIV, 1885, s. 2.]

(2) The Local Government may, by order notified as aforesaid, cancel any order made under sub-section (1), but not so as to affect any proceeding pending at the date of the cancelling order.

Provisions with respect to transferred Jurisdiction.

[Act XVII, 1875, s. 37.]

Application of Acts VII of 1870 and XV of 1877 to certain transferred proceedings.

32. When any civil or criminal appellate jurisdiction has been transferred under section 19 or section 31—

(a) fees shall be payable under the Court-fees Act, 1870, and any rules thereunder, at the rates at which they would be payable in the Court from which the jurisdiction was transferred; and

VII of 1870.

(b) all appeals and applications presented to a Court in the exercise of the jurisdiction so transferred shall, for the purposes of the law relating to limitation, be deemed to have been presented to the Court in the exercise of its ordinary jurisdiction.

Appointment and Removal of Officers.

[Act X, 1884, s. 9.]

Appointment of Civil Judges.

33. (1) The Judicial Commissioner shall be appointed by the Governor General in Council.

(2) The presiding officers of Courts of the grades specified in clauses (a), (b), (c), (d) and (e) of section 5 may be appointed by the Local Government.

[Act X, 1884, s. 10.]

Suspension and removal of Civil Judges.

34. (1) The presiding officer of a Court of a grade specified in any clause of section 5 may be suspended or removed by the Governor General in Council.

(2) The presiding officer of any such Court, except the Court of the Judicial Commissioner, may be suspended or removed by the Local Government.

[Act XVII, 1875, s. 40.]

Appointment of ministerial officers of Civil Courts.

35. (1) The ministerial officers of Courts of the grades specified in clauses (a) and (b) of section 5 shall be appointed by the Deputy Commissioner to whose Court those Courts are subordinate.

(2) The ministerial officers of Courts of other grades specified in section 5 shall be appointed by the presiding officers of those Courts.

(3) The foregoing sub-sections are subject to the proviso that the appointment of a ministerial officer to an office in a Court of a grade specified in clause (a), (b), (c), (d) or (e) of section 5 shall, if the monthly salary attached to the office exceeds fifty rupees, be subject to the sanction of the Judicial Commissioner.

[Act XVII, 1875, s. 41.]

Power to fine or remove such officers.

36. (1) A Court of a grade specified in clause (a) or (b) of section 5 may fine in an amount not exceeding one month's salary any of its ministerial officers who is guilty of misconduct or neglect in the performance of the duties of his office.

(2) The Deputy Commissioner may on appeal or otherwise remit or reduce any fine imposed under sub-section (1), and may himself dismiss or suspend, or fine up to the amount of one month's salary, any ministerial officer of his own Court or of any Court subordinate to his Court.

(3) A Court of a grade specified in clause (d), (e) or (f) of section 5 may dismiss or suspend any of its ministerial officers or fine any such officer in an amount not exceeding one month's salary.

CHAPTER IV.

THE COURT OF THE RECORDER.

The Recorder.

[Act XVII, 1875, s. 45.]

Court of Recorder of Rangoon.

37. (1) There shall continue to be a Court to be called the Court of the Recorder of Rangoon.

(2) The Recorder shall be appointed by the Governor General in Council, and shall be a barrister of not less than five years' standing, and shall hold his office during the pleasure of the Governor General in Council.

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(3) He shall ordinarily hold his Court at Rangoon, but the Local Government may direct him on any particular occasion to hold his Court at any other place in Lower Burma for the trial of any civil case transferred to him, or at any other place in Lower Burma or Upper Burma for the trial of any criminal case in which a European British subject is concerned.

(4) A direction given by the Local Government under sub-section (3) with respect to any criminal case shall take effect notwithstanding anything in section 336 of the Code of Criminal Procedure, 1882. [; of 1882.]

(5) The Recorder shall use a seal of such form and dimensions as the Local Government prescribes.

Civil Jurisdiction.

[Act XVII, 875, s. 47.]

Variation of local limits of ordinary civil jurisdiction of Recorder.

38. The Local Government may, with the previous sanction of the Governor General in Council, vary the local limits of the ordinary civil jurisdiction of the Recorder.

[Act XVII. 875, ss. 48 nd 51.] [X of 1887.]

Civil jurisdiction of Recorder.

39. (1) Subject to the provisions of this Act and of the Provincial Small Cause Courts Act, 1887, and any other enactment for the time being in force, the Recorder shall have the powers of a District Judge within the local limits of his ordinary civil jurisdiction, and may adjudicate upon any suit, without restriction as regards the value, if, in the case of immoveable property, the subject-matter of the suit or any part thereof is situate, or if, in any other case, the cause of action or a material part thereof has arisen, or the defendant at the time of the commencement of the suit dwells, or either personally or by his servant or agent carries on business or works for gain, within those limits.

(2) A corporation or company having an office within those limits shall, when the cause of action, or a material part thereof, has arisen in Burma, or in any foreign territory adjacent thereto, be deemed, for the purpose of this section, to carry on business at such office.

[Act XVII, 875, s. 49.]

Appeal from original decrees and orders of Recorder.

40. Save as otherwise provided by any enactment for the time being in force, an appeal shall lie to the High Court from an original decree or order passed by the Recorder in any suit or other civil proceeding of which the amount or value of the subject-matter is less than ten thousand rupees.

[Act XVII, 1875, s. 53.]

New trial and review by Recorder.

41. (1) The Recorder may, if he thinks fit, grant a new trial in any suit or other civil proceeding disposed of by him, if, in a suit relating to immoveable property, the new trial is applied for within ninety days from the date of the decree, and if, in any other case, it is applied for within thirty days from the date of the decree or order:

Provided that nothing in this section shall interfere with the power of the Recorder to allow a review of judgment under the Code of Civil Procedure, if such review is applied for within the period allowed for making the application: [XIV of 1882.]

Provided also that the Recorder may, if he thinks fit, before granting a new trial or a review, require the party applying therefor to give sufficient security for due compliance with the terms of the decree or order to which the application relates, or for payment of the costs of the new trial or review, or for both purposes.

(2) Where a person has become liable as surety under the second proviso to sub-section (1), the security may be realised in manner provided by section 253 of the Code of Civil Procedure. [New. Cf. Act IX, 1887, s. 17.]

[Act XVII, 1875, ss. 54, 55, 56 and 57.]

Reference of cases by Recorder to High Court and procedure thereon.

42. (1) If in any case before the Recorder any question of law or of custom having the force of law or as to the construction of any document or the admissibility of any evidence affecting the merits of the case arises on which the Recorder entertains any doubt, he may, if he thinks fit, draw up a statement of the question and submit it to the High Court with the record of the case and his own opinion on the question.

(2) On receiving the statement the High Court, by a bench constituted by two or more Judges, shall decide the question referred therein and transmit to the Recorder a copy of its judgment under the signature of its Registrar, and the Recorder shall, on receipt of the copy, proceed to dispose of the case in conformity with the decision of the High Court.

(3) It shall not be necessary for any party to the case to be present in the High Court, either personally or otherwise, when the question referred comes before that Court for decision.

(4) Where the Recorder makes a reference to the High Court under this section, he may make such a contingent decree or order, and such a decree or order shall be of such effect, as is mentioned in section 618 of the Code of Civil Procedure. [XIV of 1882.]

(5) The costs, if any, consequent on a reference to the High Court under this section shall be costs in the case.

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[Act XVII, 1875, s. 59.]

Procedure where Recorder is personally interested in a case.

43. (*1*) When any suit or other civil proceeding comes before the Recorder to which he is a party or in which he is personally interested, he shall, unless the parties consent to his proceeding therewith himself, transmit the record to the Local Government, with a report of the circumstances attending the reference, and thereupon that Government may transfer the case for trial to the Court of the Judicial Commissioner.

[Cf. Act XIV, 1885, s. 4.]

(*2*) In the disposal of a case so transferred the Judicial Commissioner shall administer the same law, follow the same procedure, exercise the same powers and use the same seal as would be administered, followed, exercised and used by the Recorder in a like case, and the decree or order made in the case by the Judicial Commissioner shall, for the purposes of the law relating to appeal, be deemed to be made by the Recorder.

[Act XVII, 1875, s. 52.]

Recorder as High Court for certain purposes.

44. The Court of the Recorder shall—

(*a*) for the purposes of the Suits Valuation Act, 1887, and — VII of 1887.

(*b*) in respect of the Court of Small Causes of Rangoon,

be deemed to be a High Court.

Criminal Jurisdiction.

[Act XVII, 1875, s. 60.]

Recorder as Court of Session for Rangoon.

45. The area for the time being comprised within the local limits of the ordinary civil jurisdiction of the Recorder shall be a sessions division, the Court of the Recorder shall be the Court of Session for the sessions division, and the Recorder shall be the Judge of the Court of Session.

[Act XVII, 1875, ss. 62, 63 and 64: Act XI, 1880, s. 6: and Act X, 1882, s. 4 (*i*).]

Recorder as High Court for Burma in reference to proceedings against European British subjects.

46. (*1*) The Recorder shall be the High Court for the whole of Burma (inclusive of Upper Burma and the Shan States) in reference to proceedings against European British subjects and persons jointly charged with European British subjects.

(*2*) When the Recorder, as the High Court for Burma under sub-section (*1*), in reference to such proceedings, passes sentence of death, the proceedings shall be submitted to the High Court of Judicature at Fort William in Bengal, and the sentence shall not be executed unless it is confirmed by that High Court.

(*3*) When proceedings are submitted to the High Court under sub-section (*2*), that Court shall, as a High Court, deal therewith, under the provisions, *mutatis mutandis*, of Chapter XXVII of the Code of Criminal Procedure, 1882, as if they had been submitted by a Court of Session and the Recorder were the Sessions Judge. — X of 1882.

(*4*) If in any case before the Recorder as a High Court under this section any such question arises as is referred to in section 42, and the Government Advocate certifies that in his opinion there is an error in the decision of the question, the Recorder shall make a reference to the High Court in the manner required by that section, and shall, on receipt of the copy of the judgment of the High Court, review the case or such part of it as may be necessary, and may thereupon reduce or remit any sentence which he has passed. — [Letters Patent of High Court of Judicature at Fort William, s. 26; and Act X, 1882, s. 434.]

Effect of the last foregoing section with respect to Shan States.

47. So far as the last foregoing section relates to the Shan States, it shall come into force therein at once notwithstanding anything in section 8, sub-section (*2*), of the Upper Burma Laws Act, 1886, or in section 3, sub-section (*1*), of the Shan States Act, 1888. — XX of 1886. — XV of 1888.

Recorder as High Court for certain purposes.

48. The Court of the Recorder shall— [Act XVII, 1875, ss. 60 and 61.]

(*a*) for the purposes of section 527 of the Code of Criminal Procedure, 1882, and — X of 1882.

(*b*) in respect of the Magistrates within the local limits of its ordinary civil jurisdiction and the proceedings of such Magistrates,

be deemed to be a High Court.

Admiralty Jurisdiction.

[Act XVII, 1875, s. 65.]

Admiralty jurisdiction of Recorder.

49. (*1*) Throughout Lower Burma, including the territorial waters thereof, the Recorder shall have and exercise all such civil jurisdiction and maritime jurisdiction of a civil nature as may now be exercised by the High Court as a Court of Admiralty or of Vice-admiralty, and also such jurisdiction for the trial and adjudication of prize-causes and other maritime questions as may now be exercised by the said High Court.

(*2*) The procedure in cases brought before the Recorder in the exercise of such jurisdiction shall be regulated, as far as may be, by the Code of Civil Procedure, and, in cases to which the rules contained in that Code are not applicable, the procedure shall be in accordance with the rules for the time being applicable to like cases in the High Court. — XIV of 1882.

(*3*) An appeal shall lie to the High Court from any sentence or decree of the Recorder under this section, subject to the laws, rules and orders for the time being in force regard-

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ing appeals to the High Court under the Code of Civil Procedure.

Insolvency Jurisdiction.

[Act XVII, 1875, s. 66.]

Insolvency jurisdiction of Recorder.

50. (1) Within the local limits of the ordinary civil jurisdiction of the Recorder, and of the jurisdiction of the Court of the Judge of the Town of Maulmain, the Recorder shall have and exercise such powers and authorities with respect to insolvent debtors and their creditors as are for the time being exerciseable with respect to insolvent debtors and their creditors by the High Court or a Judge thereof in Calcutta.

(2) The procedure in cases brought before the Recorder in the exercise of such jurisdiction shall be, as far as may be practicable, in accordance with the procedure prescribed by the Statute 11 and 12 Victoria, chapter 21, as amended by any enactment for the time being in force.

(3) The Recorder shall, with the previous sanction of the Local Government, appoint a person to be official assignee in all insolvencies prosecuted in the Court of the Recorder, and the provisions of the said Statute relating to official assignees shall, *mutatis mutandis* and subject to the other provisions of this section, apply to the assignee so appointed.

(4) Every order made by the Recorder in the exercise of the jurisdiction conferred by this section shall have the same force throughout British India as if it had been made by the High Court or a Judge thereof, and all the provisions of the said Statute relating to the persons or property of insolvents shall, *mutatis mutandis*, apply to insolvents applying for relief under this section.

(5) Any person considering himself aggrieved by any adjudication, order or proceeding of the Recorder under this section may, within thirty days from the date thereof, present a petition to the Special Court, and that Court shall enquire into the matter of the petition and make such order thereon as it thinks just, and such order shall be final and conclusive on all parties, and shall be binding on the Court of the Recorder.

(6) The Recorder may from time to time, with the previous sanction of the Local Government, make rules consistent with this Act for facilitating within his jurisdiction the relief intended to be hereby given.

(7) No conveyance, letter-of-attorney or other instrument executed under any order of the Recorder in exercise of the jurisdiction conferred by this section shall be chargeable with stamp-duty.

[Act XIV, 1885, s. 2.]

Power to vest in Judge of Town of Maulmain the insolvency jurisdiction vested in Recorder in that Town.

51. (1) The Local Government may, by order notified in the Burma Gazette, direct that, from a date to be therein specified, the jurisdiction vested by the last foregoing section in the Recorder within the local limits of the jurisdiction of the Court of the Judge of the Town of Maulmain shall be vested in the Judge of that Town.

(2) While any such order is in force, the last foregoing section shall, within the local limits of the jurisdiction of the Court of the Judge of the Town of Maulmain, have effect as if it referred to the Judge of that Town instead of to the Recorder, and all cases pending at the date of the order shall be disposed of accordingly:

Provided that the Recorder may withdraw from the Court of the Judge and dispose of in his own Court any case, whether pending at the date of the order or subsequently instituted, which, by reason of its importance or otherwise, may, in his opinion, be more conveniently so disposed of.

(3) The Local Government may, by order notified as aforesaid, cancel any order made under sub-section (1), but not so as to affect any proceedings pending at the date of the cancelling order.

[Act VII, 1888, s. 31 (4).]

Inapplicability of Chapter XX, Act XIV, 1882, to Rangoon and Maulmain.

52. Nothing in Chapter XX of the Code of Civil Procedure shall apply to any Court having jurisdiction within the local limits of the ordinary civil jurisdiction of the Recorder or of the jurisdiction of the Court of the Judge of the Town of Maulmain. XIX of 1884.

[New.]

Temporary continuance of insolvency jurisdiction of the Deputy Commissioners of Akyab and Bassein.

53. The provisions of section 2 of the Burma Courts Act, 1885, shall continue to apply, as if this Act had not been passed, to any proceedings under section 66 of the Burma Courts Act, 1875, which may be pending before the Deputy Commissioner of Akyab or the Deputy Commissioner of Bassein at the commencement of this Act. XIV of 1884. XVII of 1885.

Registers and Returns.

[Act XVII, 1875, s. 69: and Act XVI, 1885, s. 20.]

Books and accounts, and statements and returns, to be kept and furnished by Recorder.

54. (1) The Recorder shall keep such registers, books and accounts as may be necessary for the transaction of the business of his Court, and shall submit to the Local Government such of those registers, books and accounts, and such statements of the work done in his Court, as may be required by the Local Government.

(2) The Recorder shall also comply, in such form and manner as the Local Government may deem proper, with such requisitions as may be made by the Local Government for records of, or papers belonging to, the Court of the Recorder or any Court respect to with which the

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Court of the Recorder is under section 44 or section 48 to be deemed to be a High Court, or for certified copies of, or extracts from, such records or papers, or for returns, statements or reports.

Ministerial Officers.

[Act XVII, 1875, s. 70.]

Appointment and removal of ministerial officers.

55. The ministerial officers of the Court of the Recorder, including the Registrar of the Court, shall be appointed, and may be dismissed or suspended, or fined in an amount not exceeding one month's salary, by the Recorder, but the suspension or dismissal of any such officer drawing a monthly salary of one hundred rupees or upwards shall be subject to confirmation by the Local Government.

[New. Cf. Act XIV, 1882, s. 637.]

Discharge of non-judicial functions by Registrar.

56. (1) Any non-judicial or quasi-judicial act which is required by the Code of Civil Procedure to be done by a Judge, and any act which may be done by a Commissioner appointed to examine and adjust accounts under section 394 of that Code, may in the Court of the Recorder be done by the Registrar of the Court or by such other officer of the Court as the Recorder may direct.

XIV of 1882.

(2) The Recorder may from time to time, by rule made with the previous sanction of the Local Government, declare what shall be deemed to be non-judicial and quasi-judicial acts within the meaning of sub-section (1).

Exceptional Provisions.

[Act XVII, 1875, s. 46.]

Discharge of functions of Recorder in case of vacancy in his office.

57. Upon the occurrence of any vacancy in the office of Recorder, and during any absence of the Recorder, the Local Government may direct the Judicial Commissioner or any Commissioner to discharge the functions of the Recorder, and the Judicial Commissioner or the Commissioner so directed shall thereupon be authorized to preside in the Court of the Recorder and to exercise the jurisdiction of the Recorder until some person has been appointed by the Governor General in Council to fill, or officiate in, the office of the Recorder, and has entered upon the performance of the duties of such office, or until the Recorder resumes his duties.

[Act XVII, 1875, s. 58.]

Transfer of civil cases from other Courts in Lower Burma to Court of Recorder.

58. (1) The Local Government may direct the transfer to the Court of the Recorder of any civil case which may be pending in the Court of the Judicial Commissioner or in any Court subordinate to the Court of the Judicial Commissioner.

(2) Subject to the other provisions of this Act, every case so transferred shall be tried and determined by the Recorder in the same manner as if he had originally had jurisdiction in the case and it had been instituted in his Court.

[Act XIV, 1885, s. 4.]

Transfer of cases from Court of Recorder to Court of Judicial Commissioner.

59. (1) The Local Government may transfer to the Court of the Judicial Commissioner any particular case or class of cases which may be pending in the Court of the Recorder.

(2) In the disposal of any such case the Judicial Commissioner shall administer the same law, follow the same procedure, exercise the same powers and use the same seal as would be administered, followed, exercised and used by the Recorder in such a case.

(3) All decrees, orders and sentences made or passed by the Judicial Commissioner in cases transferred to him under this section shall, for the purposes of the law relating to appeal, reference and revision and to the submission of sentences of death for confirmation, be deemed to be made or passed by the Recorder.

[Act XI, 188[illegible] s. 2.]

Appointment of Additional Recorder.

60. (1) The Governor General in Council may, by notification in the Gazette of India, appoint, to be an Additional Recorder and to sit as such in the Court of the Recorder, such person as he thinks fit being a barrister of not less than five years' standing, or a person who has for at least three years served as a District Judge or exercised the like powers as those of a District Judge.

(2) A person so appointed shall hold his office during the pleasure of the Governor General in Council.

[Act XI, 188[illegible] s. 3.]

Disposal of business by Additional Recorder.

61. (1) An Additional Recorder appointed under the last foregoing section shall sit at such of the places at which the Recorder's Court can be held as the Local Government directs, and shall dispose of such cases pending in the Recorder's Court as the Local Government or, subject to the control of that Government, the Recorder may from time to time direct, and in the disposal of such cases shall administer the same law, follow the same procedure, exercise the same powers and use the same seal as would be administered, followed, exercised and used by the Recorder in like cases.

(2) All decrees, orders and sentences made or passed in such cases by an Additional Recorder shall, for the purposes of the law relating to appeal, reference and revision and to the submission of sentences of death for confirmation, be deemed to be made or passed by the Recorder.

(3) The Local Government may cancel any direction under sub-section (1) requiring the Additional Recorder to dispose of a case.

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CHAPTER V.

THE SPECIAL COURT.

[Act XVII, 1875, s. 72.]

Constitution of Special Court.

62. (1) The Special Court shall ordinarily be constituted by the Judicial Commissioner and the Recorder sitting together.

(2) But the Local Government may direct that for the hearing of any particular case or class of cases the Special Court shall be constituted by the Judicial Commissioner, the Recorder and the Judge of the Town of Maulmain sitting together, and the Local Government may cancel any such direction.

(3) As members of the Special Court, the Judicial Commissioner and the Recorder shall have precedence over the Judge of the Town of Maulmain, and shall, as between themselves, have precedence according to priority of appointment.

[Act XVIII, 1884, s. 5.]

(4) For the purposes of the last foregoing sub-section, a Judicial Commissioner or Recorder substantively appointed shall be deemed to have precedence, by reason of priority of appointment, over an officiating Recorder or Judicial Commissioner, as the case may be.

[Act XVII, 1875, ss. 73 and 74.]

Sittings, seal and officers of Special Court.

63. (1) The Special Court shall ordinarily be held at Rangoon, but the Local Government may direct it to be held at any other place in Lower Burma.

(2) The Special Court shall use a seal of such form and dimensions as the Local Government prescribes.

(3) The Judicial Commissioner and the Recorder may appoint, suspend or dismiss the ministerial officers of the Special Court:

Provided that the suspension or dismissal of any officer drawing a monthly salary of one hundred rupees or upwards shall be subject to confirmation by the Local Government.

[Act XVII, 1875, s. 75.]

Appeals to Special Court from Judge of Maulmain.

64. Appeals from decrees and orders passed by the Judge of the Town of Maulmain in suits and other civil proceedings shall, where such appeals are allowed by law, be heard and determined by the Special Court.

[Act XVII, 1875, s. 77.]

Trial of cases before Special Court by order of Local Government.

65. The Local Government may direct that any civil suit or appeal, or any criminal case or appeal, pending in the Court of the Judicial Commissioner or in the Court of the Recorder shall be transferred to and tried before the Special Court.

[Act XVII, 1875, s. 79.]

Special Court as High Court in certain criminal matters.

66. With reference to trials held by the Judicial Commissioner in the exercise of the original criminal jurisdiction of a Court of Session under section 31 of this Act or of a High Court under section 526 of the Code of Criminal Procedure 1882, or by the Recorder in exercise of the original jurisdiction of a Court of Session, and to sentences passed on such trials, the Special Court shall, for the purposes of the said Code, be deemed to be a High Court.

X of 1882.

[Act XVII, 1875, s. 76.]

Sittings of Special Court at request of Judicial Commissioner or Recorder.

67. If, in any civil suit or appeal or in any criminal case or appeal pending in the Court of the Judicial Commissioner or in the Court of the Recorder, the Court wishes to obtain the opinion of the Special Court on any question of fact or law or of custom having the force of law or as to the construction of any document or the admissibility of any evidence, or to obtain the assistance of the Special Court for the determination of the case pending before it, such Court shall record a memorandum to that effect, and the Special Court shall, as soon as may be convenient, sit for the disposal of the question or for the determination of the pending case.

[Act XVII, 1875, s. 74.]

Decree of Special Court to be deemed decree of other Court in certain cases.

68. Any decree, order or sentence passed by the Special Court in a case tried under section 65, or on a memorandum recorded under section 67, shall issue as, and be deemed to be, a decree, order or sentence of the Court from which the case was referred to the Special Court.

[Act XVII, 1875, s. 80.]

Rules as to finding of Special Court in case of difference of opinion.

69. (1) Whenever, in cases before the Judicial Commissioner and the Recorder sitting together as the Special Court, a difference of opinion arises, the following rules shall be observed:—

[Act XVII, 1875, s. 76, and Act X, 1884, s. 11.]

(a) In cases coming before the Special Court under section 67, the opinion of the Court which sought the opinion of the Special Court shall prevail unless the difference of opinion is on a question of law or of custom having the force of law or as to the construction of any document or the admissibility of any evidence, and both members of the Special Court concur in stating the question and forwarding such statement, with their respective opinions on the question, to the High Court.

(b) In cases coming before the Special Court by way of appeal, and not being criminal cases or cases provided for by clause (a) of this sub-section, if both members of the Special Court do not concur in a judgment varying the decree or order appealed from, such decree or order shall be upheld:

Provided that, if the difference of opinion is on a question of law or of custom having the force of law or as to the construction of any document or the

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admissibility of any evidence, and either member of the Special Court is of opinion that the question should be referred to the High Court, both members shall state the question and forward such statement, with their respective opinions on the question, to the High Court.

(b) In criminal cases, and in cases not coming before the Special Court by way of appeal and not being cases provided for by clause (a) of this sub-section, both members of the Special Court shall state the question as to which they differ, and forward such statement, with their respective opinions on the question, to the High Court.

[Act XVII, 1875, s. 72.] (2) Whenever, in cases before the Judicial Commissioner, the Recorder and the Judge of the Town of Maulmain sitting together as the Special Court, a difference of opinion arises, the decision shall be in accordance with the opinion of the majority of the members of the Court.

[Act XVII, 1875, s. 82.] Procedure of High Court on reference under the last foregoing section.

70. (1) On receiving a statement forwarded in any case under the last foregoing section, the High Court, by a bench constituted by two or more Judges, shall decide the question referred therein and transmit to the Special Court a copy of its judgment under the signature of its Registrar, and the Judicial Commissioner and the Recorder sitting together as the Special Court shall, on receipt of the copy, proceed to dispose of the case in conformity with the decision of the High Court.

[Act XVII, 1875, s. 81.] (2) Until the case is so disposed of, it shall be deemed to be pending in the Special Court.

(3) It shall not be necessary for any party to the case to be present in the High Court, either personally or otherwise, when the question referred comes before that Court for decision.

(4) The costs, if any, consequent on the statement of the question for the decision of the High Court shall be costs in the case.

VII of 1870. [Act XVII, 1875, s. 83.] Special Court to be deemed a High Court for the purposes of Acts VII of 1870 and XV of 1877.

71. (1) For the purposes of the Court-fees Act, 1870, the Special Court shall be deemed to be a High Court in the exercise of its jurisdiction as a Court of Appeal or as a Court of Reference, as the case may be.

(2) For the purposes of the Indian Limitation Act, 1877, appeals and applications to the Special Court shall be deemed to be, respectively, appeals and applications to a High Court under the Code of Criminal Procedure, 1882, or under the Code of Civil Procedure, as the case may be.

XV of 1877. X of 1882. XIV of 1882.

Substitution of Additional Recorder for Judge of Town of Maulmain for purposes of this Chapter.

72. If at any time there is an Additional Recorder appointed under section 60, the foregoing provisions of this Chapter with respect to the Judge of the Town of Maulmain shall, while the Additional Recorder holds office, be construed as referring to the Additional Recorder and not to the Judge of the Town of Maulmain. [Cf. Act XI 1880, s. 4]

CHAPTER VI.

ADVOCATES.

In the Court of the Recorder and the Courts subordinate thereto.

Licensing of advocates by Recorder.

73. (1) Subject to the other provisions of this section, no person shall be permitted to appear, plead or act as an advocate in the Court of the Recorder, or in any Court with respect to which the Court of the Recorder is under section 44 or section 48 to be deemed to be a High Court, or in the Court of the Judicial Commissioner when the Judicial Commissioner is disposing of a case transferred to him under section 43 or section 59, unless such person has been licensed thereto by the Recorder, either generally or specially. [Act XVII, 1875, s. 84.]

(2) The Recorder may from time to time, with the previous sanction of the Local Government, make rules for the qualification and admission of proper persons to appear, plead or act as advocates in such Courts.

In the Court of the Judicial Commissioner and the Courts subordinate thereto.

Licensing of advocates by Judicial Commissioner.

74. (1) Subject to the other provisions of this section, no person shall be permitted to appear, plead or act as an advocate in the Court of the Judicial Commissioner, or in any Court, whether civil or criminal, subordinate thereto, or in the Court of the Recorder when the Recorder is disposing of a case transferred to his Court under section 15 or section 58, unless such person has been licensed thereto by the Judicial Commissioner, either generally or specially. [Act XVII, 1875, s. 86.]

(2) The Judicial Commissioner may from time to time, with the previous sanction of the Local Government, make rules for the qualification and admission of proper persons to appear, plead or act as advocates in such Courts.

Provisos.

Provisos to the two last foregoing sections.

75. The two last foregoing sections and any rules thereunder shall be subject to the following provisos, namely:— [Act XVII, 1875, ss. 85 and 87.]

(a) any person having general or special authority from the Local Government

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(*Chapter VI.—Advocates.—Sections 76-81. Chapter VII.—Supplemental Provisions. — Section 82.*)

may, without any license from the Recorder or the Judicial Commissioner, appear, plead or act for the Secretary of State for India in Council;

(*b*) a party may, without any such license, appear, plead or act on behalf of himself or a co-party;

(*c*) a person who for the time being is an advocate, vakil or attorney-at-law of any of the High Courts of Judicature in India may, without any such license, appear, plead or act as an advocate; and

(*d*) nothing in the sections or the rules shall be deemed to affect section 340 of the Code of Criminal Procedure, 1882. X of 1882.

In the Special Court.

[Act XVII, 1875, s. 88.] Advocates in Special Court.

76. Any person for the time being authorised by or under the foregoing provisions of this Chapter to appear, plead or act in the Court of the Recorder or in the Court of the Judicial Commissioner may also appear, plead or act, as the case may be, in the Special Court.

Discipline and Fees.

[Act XVII, 1875, s. 86.] Penalty for acting as an Advocate without authority.

77. Any person appearing, pleading or acting in any Court in contravention of the foregoing provisions of this Chapter or the rules thereunder shall be liable, by order of the Court, to a fine which may extend to five hundred rupees.

[Act XVII, 1875, ss. 85 and 86.] Suspension or withdrawal of license by Recorder or Judicial Commissioner.

78. (*1*) The Recorder or the Judicial Commissioner may, for any sufficient reason, by order suspend or withdraw any license granted by him under section 73 or section 74, as the case may be.

(*2*) Any person aggrieved by such an order may appeal to the High Court, and, for the purposes of the Indian Limitation Act, 1877, his appeal shall be deemed to be an appeal under the Code of Civil Procedure. XV of 1877. XIV of 1881.

[Act XVII, 1875, s. 89.] Taxation of fees of advocates.

79. The fees to be received by any advocate for business done in any Court under this Act shall at all times be subject to the control and taxation of the presiding Judge, and no such fees shall be recoverable unless they have been allowed on taxation by the Judge or such officer as he appoints in this behalf.

[Act XVII, 1875, s. 90.] Rules as to fees of advocates.

80. (*1*) The Judicial Commissioner may from time to time make rules regulating the fees payable to advocates in his own Court and in Courts subordinate to him; and

(*2*) The Recorder may from time to time make rules regulating the fees payable to advocates in his own Court and in the Court of Small Causes of Rangoon; and

(*3*) The Judicial Commissioner and the Recorder may from time to time make rules regulating the fees payable to advocates in the Special Court.

Legal Practitioners Act, 1879.

[New.] Consequences of any extension of the Legal Practitioners Act, 1879.

81. If the Local Government extends all or any of the provisions of sections 3 to 42 of the Legal Practitioners Act, 1879, to the whole or any part of Lower Burma, the Governor General in Council may, by order notified in the Gazette of India, suspend, within the area to which such provisions have been so extended, the operation of the whole or any part of this Chapter. XVIII of 1879.

CHAPTER VII.

SUPPLEMENTAL PROVISIONS.

Court of Small Causes of Rangoon.

[Act XVII, 1875, s. 94.] Court of Small Causes of Rangoon.

82. (*1*) The Governor General in Council shall be deemed to have had authority, under section 15 of Act XI of 1865, from time to time to invest any person for an unlimited time with the powers of a Judge of the Court of Small Causes of Rangoon.

[New.]

(*2*) The persons who have since the thirtieth day of June, 1887, held, or are at the commencement of this Act or may be thereafter holding, office by the names of First Judge and Second Judge of the Court of Small Causes of Rangoon shall be deemed to have been appointed to the offices of Judge and Additional Judge, respectively, under section 6, sub-section (*1*), and section 8, sub-section (*1*), of the Provincial Small Cause Courts Act, 1887. IX of 1887.

[New.]

(*3*) Notwithstanding anything in section 8, sub-section (*2*), of that Act, the Local Government may make rules restricting, in such manner as it thinks fit, the functions which the Judge of the Court of Small Causes of Rangoon may assign to the Additional Judge of that Court, and any rules or instructions made or issued before the commencement of this Act for defining the respective functions of the Judges of that Court shall be deemed to have been lawfully made or issued, and shall, until they are varied by the Local Government, be deemed after the commencement of this Act to be rules under this sub-section.

[Act X, 1884, s. 12.]

(*4*) Notwithstanding anything in the Code of Civil Procedure, all or any proceedings, written XIV of 1882.

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or oral, before the Additional Judge of the Court of Small Causes of Rangoon shall be in such language as the Local Government may prescribe.

[New.] **Enhancement of powers of Judge of Court of Small Causes of Rangoon.**

83. (*1*) The Local Government may, by order notified in the Burma Gazette, direct that such suits of a civil nature as are not excepted from the cognizance of a Court of Small Causes by section 15, sub-section (*1*), of the Provincial Small Cause Courts Act, 1887, and are of value exceeding one thousand and not exceeding two thousand rupees, shall be cognizable by the Judge of the Court of Small Causes of Rangoon as if they were suits cognizable by him under the said Act, and thereupon so much of that Act as relates to—

[Act XV, 1882, s. 18.] IX of 1887.

(*a*) the exclusion of the jurisdiction of any other Court in such suits,

(*b*) the practice and procedure of Courts of Small Causes,

(*c*) appeal from certain orders of those Courts and revision of cases decided by them, and

(*d*) the finality of their decrees and orders subject to such appeal and revision as are provided by the said Act,

shall apply to such suits and to the trial thereof and the decrees and orders therein.

(*2*) The Local Government may, by order notified as aforesaid, cancel any order made under sub-section (*1*), but not so as to affect any proceedings pending at the date of the cancelling order.

[Act XVIII, 1884, s. 71.] VII of 1870. **Court-fees on applications to Recorder for exercise of revisional jurisdiction over Court of Small Causes of Rangoon.**

84. In the first schedule to the Court-fees Act, 1870, after No. 13, the following shall be inserted, namely:—

Number.		Proper fee.
"14. Application to the Court of the Recorder of Rangoon for the exercise of the revisional jurisdiction of a High Court over the Court of Small Causes of Rangoon under section 622 of the Code of Civil Procedure or section 25 of the Provincial Small Cause Courts Act, 1887.	When the amount or value of the subject-matter in dispute does not exceed twenty-five rupees.	Two rupees.
	When such amount or value exceeds twenty-five rupees.	The fee leviable on a memorandum of appeal."

XIV of 1882. IX of 1887.

[Act VIII, 1884, s. 72.] XIV of 1882. **Refund of fees paid on applications to Recorder for revision.**

85. If the Recorder, on an application under section 622 of the Code of Civil Procedure or section 25 of the Provincial Small Cause Courts Act, 1887, on which a fee has been paid under the Court-fees Act, 1870, as amended by the last foregoing section, sets aside or modifies the decree or order of the Court of Small Causes, or remands the case for a fresh decision, he may grant to the applicant a certificate authorising him to receive back from the Collector the full amount of fee paid on the application, or any smaller amount which, with regard to the circumstances of the case, he may think proper to order to be refunded. IX of 1887. VII of 1870.

Court of the Judge of the Town of Maulmain.

[New.] **Conferment of subsidiary jurisdiction in small causes in Maulmain.**

86. (*1*) The Local Government may, by notification in the Burma Gazette, confer, within the local limits of the jurisdiction of the Court of the Judge of the Town of Maulmain,—

(*a*) upon any Extra Assistant Commissioner or Assistant Commissioner at Maulmain the jurisdiction of an Additional Judge of a Court of Small Causes, and

(*b*) upon the chief ministerial officer of the Court of the Judge of the Town of Maulmain all or any of the powers conferred or conferable by or under the Provincial Small Cause Courts Act, 1887, upon the Registrar of a Court of Small Causes. IX of 1887.

(*2*) For purposes connected with the exercise of jurisdiction and powers so conferred, the provisions of the Provincial Small Cause Courts Act, 1887, shall, so far as they can be made applicable, apply as if the Court of the Judge of the Town of Maulmain were a Court of Small Causes, and the Judge of that Town and the Extra Assistant Commissioner or Assistant Commissioner were respectively the Judge and the Additional Judge of the Court, and the chief ministerial officer were the Registrar thereof.

(*3*) The Local Government may withdraw any jurisdiction or powers conferred under this section.

[Act XVII 1875, s. 96.] **Jurisdiction of the Court under Act XIII of 1874.**

87. The Judge of the Town of Maulmain shall, for the purposes of the European British Minors Act, 1874, sections 2 and 8, be deemed to be a Deputy Commissioner: XIII of 1874

Provided that appeals from his orders under that Act shall lie to the Special Court.

Powers, Holidays and other Matters.

[Act XVII, 1875, ss. 42 and 43.] **Powers with respect to ministerial officers of Courts.**

88. (*1*) The Local Government shall have a power of general control over all appointments and punishments of ministerial officers of Courts under this Act.

(*2*) Any fine imposed on a ministerial officer of such a Court may, unless the order imposing [Act XVII, 1875, s. 42.]

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[New: Bill of 1887, s. 38.]

it otherwise directs, be recovered by deduction from such officer's salary.

Power of Local Government to make rules as to process-serving establishments.

89. The Local Government may, with the previous sanction of the Governor General in Council, make rules with respect to the establishments to be maintained for the service and execution of processes issued by Civil and Criminal Courts and Revenue Courts and authorities, and may declare rules so made to be in supersession of any rules made under the Court-fees Act, 1870, or under this Act.

VII of 1870.

Act XVIII, 1884, s. 64.]

Mode of appointment and conferring powers.

90. The Local Government may, when it is empowered by this Act to make any appointment or confer any powers, appoint, or confer the powers on, any person either specially by name or generally by virtue of his office.

Cf. Act XVII, 1875, s. 67, 68 and 74: Act XIV, 1882, s. 652: Act XVIII, 1884, s. 14: and Reg. VIII, 1886, s. 88.]

Powers to make rules as to fees and other matters in Courts of Judicial Commissioner and Recorder and in Special Court.

91. (*1*) The Judicial Commissioner, so far as regards his own Court and the Courts subordinate thereto, may, and on the request of the Local Government shall, with the previous sanction of that Government, make rules as to the fees to be charged in respect of any of the following matters, namely :—

(*a*) the making of copies and translations;

(*b*) the inspection of records, books and registers; and

(*c*) any other matter in respect of which fees are for the time being chargeable by order of the High Court in any part of the Bengal Division of the Presidency of Fort William.

(*2*) The Recorder may, and on the request of the Local Government shall, with the previous sanction of that Government, make rules,—

(*a*) so far as regards his own Court and any Court with respect to which the Court of the Recorder is under section 44 or section 48 to be deemed to be a High Court, as to any of the following matters, namely :—

(i) the regulation of practice and procedure;

(ii) the service and execution of processes, and the fees to be charged therefor;

X of 1882.

XIV of 1882.

(iii) subject to the provisions of section 554 of the Code of Criminal Procedure, 1882, and section 644 of the Code of Civil Procedure, the forms to be used for any proceedings; and

(iv) any matter specified or referred to in clause (*a*), clause (*b*) or clause (*c*) of sub-section (*1*); and

(*b*) so far as regards his own Court and the Court of the Judge of the Town of Maulmain, as Courts for the Relief of Insolvent Debtors under this Act, as to the remuneration to be allowed to the official assignees and to the other officers of those Courts.

(*3*) The Judicial Commissioner and the Recorder, so far as regards the Special Court, may, and on the request of the Local Government shall, with the previous sanction of that Government, make rules as to any of the following matters, namely :—

(*a*) the regulation of the times and places for the sitting of the Court;

(*b*) the distribution of business among the Judges thereof; and

(*c*) any matters specified or referred to in clause (*a*) of sub-section (*2*).

[Act XVII, 1875, s. 91.]

Power to make rules as to judgments, evidence and affidavits in Courts of Judicial Commissioner and Recorder and in Special Court.

92. (*1*) The Judicial Commissioner and the Recorder for their respective Courts, and the Judicial Commissioner and the Recorder for the Special Court, may also make rules to provide for—

(*a*) the recording of judgments, orders and sentences;

(*b*) the taking down of the evidence of witnesses; and

(*c*) the admission of affidavits as evidence of the matters to which such affidavits relate: and

(*2*) The Local Government, on being satisfied that such rules provide sufficiently for the matters to which they respectively refer, may exempt the Judicial Commissioner, the Recorder or the Special Court, as the case may be, from the operation of such parts of the Code of Criminal Procedure, 1882, and the Code of Civil Procedure, as relate to the mode of recording judgments, orders and sentences and of taking down the evidence of witnesses, and may permit the admission of affidavits as evidence of the matters aforesaid.

X of 1882.

XIV of 1882

[Act XVII, 1875, s. 74.]

Differences of opinion between Judicial Commissioner and Recorder as administrative representatives of Special Court.

93. If the Judicial Commissioner and the Recorder differ in opinion as to the appointment, suspension or dismissal of a ministerial officer of the Special Court under section 63, sub-section (*3*), or as to any rule for the Special Court under section 91, sub-section (*3*), or section 92, the difference shall be referred to the Local Government, and the order of that Government thereon shall be final.

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[Act XVII, 1875, ss. 44 and 71. Cf. Act XII, 1887, s. 15, Act XVI, 1887, s. 102, and Act XVII, 1887, s. 24.]

Holidays.

94. (1) The Judicial Commissioner and the Recorder, respectively, with the approval of the Local Government, shall publish in the Burma Gazette, before the commencement of each calendar year, a list of days to be observed in that year as holidays in their own Courts and the Courts respectively subject to their authority.

(2) A judicial act done by a Court on a day specified in the list as a day to be observed by the Court as a holiday shall not be invalid by reason only of its having been done on that day.

[Act IX, 1887, s. 35, and Act XII, 1887, s. 17.]

Continuance of proceedings of abolished Courts.

95. (1) Where a Court has from any cause ceased to have jurisdiction with respect to any case, any proceeding in relation to the case which, if that Court had not ceased to have jurisdiction, might have been had therein may be had in the Court to which the business of the former Court has been transferred.

(2) Nothing in this section applies to cases for which provision is made in section 623 or section 649 of the Code of Civil Procedure or in any other enactment for the time being in force. XIV of 1882.

[Act XVII, 1875, ss. 66, 67, 68, 74 and 86.]

Publication of rules in Burma Gazette.

96. No rule made under this Act shall take effect until it has been published in the Burma Gazette.

Laws.

[Cf. Act XVII, 1875, s. 51.]

Modification of certain enactments.

97. In the enactments mentioned in the second schedule, for the words specified in the third column of that schedule, there shall be substituted the words specified in the fourth column thereof.

[Act XVII 1875, s. 93.]

Amendment of sections 7 and 8, Act XV of 1869.

98. (1) For the last paragraph of section 7 of the Prisoners Testimony Act, 1869, the following shall be substituted, namely:— XV of 1869.

"For the purposes of this Act, every jail in Lower Burma shall be deemed to be situate within the local limits of the appellate jurisdiction of the Judicial Commissioner, and the Recorder of Rangoon may issue orders under this section or section 3 or 4, and may also issue commissions under Part III of this Act, in any jail in Lower Burma."

(2) For the second paragraph of section 8 of the same Act the following shall be substituted, namely:—

"To obtain the removal of a person confined in a jail situate beyond the limits of Lower Burma for the purpose of giving evidence in any criminal matter in any Court within the local limits of the ordinary civil jurisdiction of the Recorder of Rangoon, the Recorder shall have the power conferred on a Judge of a High Court by the former part of this section, and the other provisions of such part shall, *mutatis mutandis*, apply."

[Act XVII, 1875, ss. 95 and 98.]

Saving of Act XL of 1858 and Bengal Regulations V of 1799 and III of 1818

99. (1) Act XL of 1858 is hereby declared to be, and from the fifteenth day of January, 1863, to have been, in force throughout Lower Burma.

(2) The unrepealed portions of Regulation V of 1799, section 7, and Regulation III of 1818 of the Bengal Code shall, *mutatis mutandis*, be deemed to extend, and on and from the sixteenth day of September, 1875, to have extended, to Lower Burma, and the former of those enactments shall have effect, and, so far as may be necessary to validate anything heretofore done thereunder by the Local Government, shall be deemed to have had effect, as if the Local Government were therein referred to instead of the Governor General in Council. [Act XIX, 1886, s. 1.]

[New.]

Certain references to Act VII of 1874 to be read as references to Act XVII of 1884.

100. The references in section 1 of the Burma District Cesses and Rural Police Act, 1880, and section 2 of the Rangoon Tramways Act, 1883, to the British Burma Municipal Act, 1874, shall be deemed to be, and on and from the third day of January, 1885, to have been, references to the Burma Municipal Act, 1884. II of 1880. XXII of 188 VII of 187 XVII of 18

[New. Cf. Reg. II, 18 s. 3, and Reg. VII, 1886, Schedule, s. IV.]

Conferment of magisterial and other powers upon police-officers in Salween and Arakan Hill Districts.

101. In the tracts of country respectively known as the Salween District and the Hill District of Arakan section 20 of Act V of 1861 shall not apply to any police-officer appointed under section 4 of that Act, and, notwithstanding anything in the Code of Criminal Procedure, 1882, the Local Government shall be deemed to have, and always to have had, power to confer on any such police-officer in either of those tracts all or any of the powers conferred or conferable by or under that Code on any Magistrate in regard to particular cases or to a particular class or particular classes of cases or to cases generally. X of 1882.

[New.]

Correction of schedule to Regulation IX of 1874.

102. To the first division (*Acts*) of the schedule to the Arakan Hill District Laws Regulation, 1874, the enactments specified in the third schedule shall be added. IX of 187

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(*The First Schedule.—Enactments repealed.*)

(*The Second Schedule.—Enactments modified.*)

THE FIRST SCHEDULE.

ENACTMENTS REPEALED.

(*See section 2.*)

Number and year.	Title.	Extent of repeal.
1	2	3
Acts of the Governor General in Council.		
XVI of 1872	Burma Spirit Duty Act, 1872.	The whole, in so far as it may not already have been repealed.
XVII of 1875	Burma Courts Act, 1875.	So much as has not been repealed.
XI of 1880	Burma Courts Act, 1880.	The whole.
X of 1884	Burma Courts Act, 1884.	The whole.
XIV of 1885	Burma Courts Act, 1885.	The whole.
XX of 1886	Upper Burma Laws Act, 1886.	So much of the second schedule as relates to Bengal Regulation XI of 1812 (*Removal of Foreign Emigrants*) and to Acts XV of 1859 (*Inventions*), XXVII of 1860 (*Collection of Debts on Successions*), XIII of 1872 (*Patterns and Designs*) and XI of 1865 (*Mufassal Small Cause Courts*).
Regulation under the Statute 33 Victoria, chapter 3, section 1.		
IX of 1874	Arakan Hill District Laws Regulation, 1874.	The first and second paragraphs of section 4, the whole of sections 6 to 9 (both inclusive) and so much of the schedule as relates to Acts III of 1846 (*Boundary-marks*), XXXIII of 1852 (*Enforcement of Judgments*), XV of 1859 (*Patents*), VIII of 1860 (*Electric Telegraphs*), XXVII of 1860 (*Collection of Debts on Successions*), III of 1871 (*Paper Currency*), IX of 1871 (*Limitation*), XI of 1872 (*Foreign Jurisdiction and Extradition*) and VII of 1874 (*British Burma Municipal Act*).
VII of 1886	Upper Burma Criminal Justice Regulation, 1886.	Section 1, sub-section (2), of the schedule.

THE SECOND SCHEDULE.

ENACTMENTS MODIFIED.

(*See section 97.*)

Number and year.	Title.	Words to be replaced.	Words to be substituted for those replaced.
1	2	3	4
Acts of the Governor General in Council.			
IV of 1869.	Indian Divorce Act.	In section 3, clause (*r*), the words "in British Burma—the High Court of Judicature at Fort William in Bengal".	The words—"in Burma—the Special Court constituted under the Lower Burma Courts Act, 1889;".
		In section 3, clause (*z*), the words—"in the Non-Regulation Provinces, other than British Burma and Sindh—a Commissioner of a division; in Pegu—the Recorder at Rangoon; in Arakan—the Recorder at Rangoon until a Recorder's Court is established at Akyab, and thenceforward the Recorder at Akyab; in the Tenasserim Provinces—the Recorder at Maulmain; in Sindh—the Judicial Commissioner in that Province,".	The words—'in the Non-Regulation Provinces, other than Sindh and the areas for the time being comprised within the local limits of the ordinary civil jurisdiction of the Recorder of Rangoon and of the civil jurisdiction of the Court of the Judge of the Town of Maulmain—a Commissioner of a division; in Sindh—the Judicial Commissioner of that Province; in the areas aforesaid—the Recorder of Rangoon and the Judge of the Town of Maulmain, respectively;".
X of 1882.	Code of Criminal Procedure, 1882.	In section 4, clause (*j*), the words "the Senior Judge of a Chief Court:".	The words "the Senior Judge of the Chief Court of the Punjab and the Recorder of Rangoon:".
		In section 266, the words "the Chief Court of the Punjab,".	The words "the Chief Court of the Punjab, the Court of the Recorder of Rangoon,".

[Act XVII, 1875, s. 51.]

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(The Second Schedule.—Enactments modified. The Third Schedule.—Enactments to be added to Schedule to Regulation IX of 1874.)

THE SECOND SCHEDULE—*continued.*

Number and year.	Title.	Words to be replaced.	Words to be substituted for those replaced.
1	2	3	4
Regulation under the Statute 33 Victoria, chapter 3, section 1.			
IX of 1874.	Arakan Hill District Laws Regulation, 1874.	In section 5, the words from and inclusive of "Act No. XXXI of 1860" down to and inclusive of the word "but".	The words "Notwithstanding anything in the Indian Arms Act, 1878, or in any rule under that Act,".
XI of 1878. VII of 1886.	Upper Burma Criminal Justice Regulation, 1886.	In the schedule, section 1, sub-section (1), the figures and words— "(i) in reference to proceedings against European British subjects, the Recorder of Rangoon; and (ii) in reference to proceedings against other persons".	The words "except in reference to proceedings against European British subjects or persons jointly charged with European British subjects—".

THE THIRD SCHEDULE.

ENACTMENTS TO BE ADDED TO SCHEDULE TO REGULATION IX OF 1874.

(See section 102.)

Number and year.	Subject.	Extent of application.	Modifications.
*	*	*	*
XIII of 1874.	European British Minors.	The whole Act.	
XIV of 1874.	Scheduled Districts.	The whole Act, except section 10.	
XV of 1874	Laws Local Extent.	The whole Act, except sections 4, 5, 6 and 7.	
V of 1875	Unattested Sepoys	The whole Act.	
VII of 1875	Burma Fisheries.	The whole Act.	
IX of 1875	Majority . .	The whole Act.	

S. HARVEY JAMES,

Secretary to the Government of India.

The Gazette of India.

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CALCUTTA, SATURDAY, MARCH 23, 1889.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Debates of the Legislative Council of His Excellency the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 15th March, 1889.

PRESENT:

His Excellency the Viceroy and Governor General of India, G.C.M.G., G.M.S.I., G.M.I.E., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I., C.I.E.
The Hon'ble Lieutenant-General G. T. Chesney, C.B., C.S.I., C.I.E., R.E.
The Hon'ble A. R. Scoble, Q.C., C.S.I.
The Hon'ble Sir C. A. Elliott, K.C.S.I.
The Hon'ble P. P. Hutchins, C.S.I.
The Hon'ble Sir D. M. Barbour, K.C.S.I.
The Hon'ble R. Steel.
The Hon'ble Sir Dinshaw Manockjee Petit, Kt.
The Hon'ble F. M. Halliday.
The Hon'ble Sir Pasupati Ananda Gajapati Razu, K.C.I.E., Mahárájá of Vizianagram.
The Hon'ble Syud Ameer Hossein, C.I.E.
The Hon'ble Rájá Durga Charn Laha, C.I.E.
The Hon'ble G. H. P. Evans.
The Hon'ble Maung Ôn, C.I.E., A.T.M.
The Hon'ble Muhammad Ali Khan.
The Hon'ble J. W. Quinton, C.S.I.

PORTS BILL.

The Hon'ble SIR DAVID BARBOUR moved that the presentation of the Report of the Select Committee on the Bill to consolidate and amend the law

relating to Ports and Port-charges be further deferred until the next meeting of the Council.

The Motion was put and agreed to.

SEA CUSTOMS AND TARIFF ACTS AMENDMENT BILL.

The Hon'ble SIR DAVID BARBOUR also presented the Report of the Select Committee on the Bill to amend the Sea Customs Act, 1878, and the Indian Tariff Act, 1882.

NORTH-WESTERN PROVINCES AND OUDH KANUNGOS AND PATWARIS BILL.

The Hon'ble MR. QUINTON presented the Report of the Select Committee on the Bill to authorize the imposition of a Patwari-rate in the North-Western Provinces and Oudh and make certain provisions respecting Kanungos and Patwaris in those Provinces.

LOWER BURMA COURTS BILL.

The Hon'ble MR. SCOBLE moved that the Bill to consolidate and amend the law relating to Courts in Lower Burma be referred back to the Select Committee with instructions to submit a further Report at the next Meeting of the Council. He said :—" Since the Report was presented several communications have been received from Burma on the subject of this Bill, and I think it desirable that they should be considered by the Select Committee."

The Motion was put and agreed to.

The Council adjourned to Friday, the 22nd March, 1889.

S. HARVEY JAMES,

Secretary to the Government of India,
Legislative Department.

FORT WILLIAM ;
The 16th March, 1889.

SUPPLEMENT TO

The Gazette of India.

No. 12.} CALCUTTA, SATURDAY, MARCH 23, 1889.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The* SUPPLEMENT *and* PART VI *of the* GAZETTE *can also be subscribed for separately in a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.*

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Summary for February 1889.

February is usually the last cold-weather month of the year in Northern India, as hot-weather conditions generally set in at the end of this month or the beginning of the month of March and rapidly intensify. It is occasionally a very unsettled stormy month in Upper India and the adjacent hill districts, more especially if the preceding month has been finer than usual. The majority of the most severe cold-weather storms of recent years have occurred during the last week of January and first ten days of February. The storms of the month usually belong to the class known as cold-weather storms, the chief features of which have been described in the two previous monthly reports. These are generally shallow depressions but are almost as persistent as the storms of the rains proper. They usually move quickly and in the great majority of cases advance in an easterly course and hence in the opposite direction to the storms of the rains. Each storm gives moderate to heavy snow to the hill districts and light to moderate rain, chiefly in the plain districts to the north of the area of lowest barometer. One of the more remarkable features of these storms is the temperature relations and changes which accompany them. Temperature is generally considerably above the normal before the formation of each storm. A rapid increase of temperature generally occurs immediately in front of the advancing storm, and an even more rapid decrease of temperature takes place in the rear of the storm, where fine clear weather with westerly winds usually prevails. Hence a wave of high temperature appears to advance across Northern India in front of each of these storms and a similar wave of low temperature follows them.

Another interesting feature of the temperature conditions of the month is that the changes and variations of temperature in Southern India are usually

inverse to those in Northern India, that is, when temperature is excessive and increasing in Northern India, it is below the normal and decreasing in Southern India, and *vice versâ*.

The past month has been unusually stormy and rainy in Northern and Central India, and the temperature relations indicated in the preceding remarks have been exhibited to a marked extent during the month.

BAROMETRIC DEPRESSIONS AND STORMS OF THE MONTH.

First storm of January 27th to February 3rd.—This was fully described in the previous month's report. It was a double storm consisting of a shallow depression which drifted from Beluchistan across the head of the Peninsula into Burma and of a deep depression which formed in the North Punjab and advanced for some distance eastwards along the Himalayas and filled up on the 31st. The shallow depression was passing through East Bengal into Upper Burma on the 1st, and local showers were received in Assam and Bengal on that day. It gave low barometer and cloudy skies but no rain to Burma on the 2nd.

A very rapid rise of the barometer in Northern India on the 1st and 2nd established anticyclonic conditions with fine cool weather and westerly winds. The fall of temperature following the storm continued until the 3rd, when the variations of the mean temperature of the day from the normal were as follows:—

Sind and Rajputana	6° below.
North-Western Provinces	5° "
Punjab, Guzerat and Central India	4° "
Central Provinces, Bengal	2° "
Bombay	1½° above.
Madras	1½° "

This storm gave a heavy fall of snow in the hill districts and general rain to the Punjab, North-Western Provinces, Rajputana, Central India, Behar, Chutia Nagpur and Bengal.

Depression of 5th to 8th February.—This was a very shallow depression and of little importance. It appeared in Sind on the morning of the 5th. Temperature increased very rapidly in Sind, Rajputana and Guzerat on the 5th, in the Central Provinces on the 6th, and in the North-Western Provinces and Bengal on the 7th. The average variations of the mean temperature from the normal on these days and on the 8th were as follows:—

	Average Temperature Variation.				
	4th.	5th.	6th.	7th.	8th.
Punjab	−1½°	−1°	+3°	+3½°	+3°
Sind and Rajputana	Normal.	+5	+5½	+4	+4
North-Western Provinces	−5	−2½	+1	+4½	+3½
Central India	−2½	+2	+4	+8½	+8
Central Provinces	−4½	−1	+4½	+7½	+7½
Bengal	−4½	−3	−2	+ ½	+2
Bombay	+1	+1½	+2	+3	+3½
Madras	+1½	+2	+1	+ ½	−1

The depression passed into Bengal on the 8th and gave some cloud and filled up on the 9th.

Little or no rain fell in the plains or hills during the advance of this depression and hence the temperature relations were different from those of the preceding storm, and no rapid fall of temperature occurred in the the rear of the storm.

Depression of 10th to 13th February.—The barometer fell rapidly on the 9th in North-Western India and a shallow depression overlay Guzerat and

South-West Rajputana on the morning of the 10th. Thunderstorms giving light showers occurred during the day in Central India, Rajputana, and the South-East Punjab.

The depression was transferred to Chutia Nagpur and the adjacent districts on the morning of the 11th, and numerous thunderstorms and light showers had fallen during the previous twenty-four hours in the North-Western Provinces and Central India. Temperature was now decreasing rapidly in North-Western and Central India and increasing briskly in Eastern India.

The depression passed into Central Bengal on the morning of the 12th. Thunderstorms giving moderate rain occurred in Behar and Bengal during the previous twenty-four hours.

Temperature increased rapidly on the 12th in Burma, East Bengal and Assam and was now falling steadily in North-West and Central India. The following gives the temperature variations of the 9th, 10th, 11th, and 12th:—

	Average Temperature Variation.			
	9th.	10th.	11th.	12th.
Punjab	+4½°	+3½°	+3½°	+4°
Sind and Rajputana	+6°	+1°	+1°	+3½°
North-Western Provinces	+4½°	*Nil*	+1°	+2°
Central India	+10½°	+4°	*Nil*	+1½°
Central Provinces	+9½°	+6°	*Nil*	−10°
Bengal	+2½°	+4°	+4½°	−½°
Assam	+1½°	+4°	+7½°	+2°
Bombay	+3°	+1°	−½°	+½°
Madras	−½°	+2°	+1½°	+½°
Burma	−½°	+2°	+2°	+1½°

The depression passed into Burma on the 13th when it filled up.

Temperature increased rapidly in North-Western India on the 14th and 15th and decreased in North-Eastern India. A fall of the barometer in Beluchistan and Sind on the 15th preceded the advance of another depression from Beluchistan.

Depression of 16th to 19th February.—The depression shewn by the Quetta observations on the 15th covered Guzerat and South-West Rajputana on the 16th. The temperature variations of the 15th immediately antecedent to the storm were as follows:—

Sind	5½° above.
Rajputana	10° "
Guzerat and Central India	8½° "
Central Provinces	7° "
North-Western Provinces	4½° "
Bengal	2° "
Madras	2° below.

The depression changed its character during the next twenty-four hours and, at 8 A.M. on the 17th, formed a long trough stretching from the Central Provinces to the South-East Punjab. Heavy rain fell on the 16th and 17th over the whole of this area, except the southern portion of the Central Provinces. Falls of one inch were recorded on the 17th at Sutna and Nowgong and at the Hill Stations. The depression was transferred to Bengal on the 18th. Temperature had increased rapidly in North-East India and fallen very quickly in North-West

and Central India. The temperature variations on the 16th, 17th, 18th, and 19th were as follows:—

	16th.	17th.	18th.	19th.
Punjab	+1°	+1°	+2½°	+3°
Sind and Rajputana	+1°	−3°	*Nil*	+3½°
North-Western Provinces	+3°	−4°	−1°	−1½°
Central India	+3°	−2°	−2°	−1°
Central Provinces	+4°	−2°	−3°	−4½°
Bengal	+2½°	+3½°	+3°	−2½°
Bombay	+2°	−1°	−2°	−1½°
Madras	−2°	−1°	*Nil*	+½°
Burma	+3°	+3½°	+3½°	+4½°

Moderately heavy rain fell on the 17th in the North-Western Provinces, Chutia Nagpur, and Behar. The depression passed into Bengal on the 19th, but filled up and disappeared before the morning of the 20th. It gave some local thunderstorms on the 18th and 19th in Bengal.

Temperature again began to increase rapidly in North-West India and continued to decrease in North-East India, and on the 21st the temperature variations were as follows:—

Quetta	15½° above
Sind and Rajputana	7½° "
Punjab	3½° "
Central India	2½° "
Central Provinces	½° below.
Bengal	3½° "
Assam, Burmah	1° "

Depression of 22nd to the 25th February.—This was by far the most remarkable storm of the month, partly by reason of the unusual direction of its advance and partly by reason of the excessive burst of rainfall it gave to the whole of the Punjab. It formed in East Beluchistan and Sind on the 21st and 22nd, and advanced in a northerly instead of the usual easterly direction. The centre was between Mooltan and Jacobabad on the morning of the 23rd. Light showers fell on the 22nd in the hill districts, and skies were densely covered over the Punjab. On the morning of the 24th, the centre was to the west of Dera Ismail Khan, and the depression had increased to a third of an inch. Very heavy rain had fallen in the Punjab during the previous twenty-four hours. Murree received 5 inches, Rawalpindi 3¾ inches, Lahore 2½ inches, and Ludhiana and Simla ½ inches. The depression filled up with unusual rapidity during the day. The rise of the barometer was larger and more rapid than has been observed for many years in the Punjab, and exceeded half an inch at Peshawar. Showers were received during the previous day in the Punjab and north-western districts of the North-Western Provinces.

Strongly marked anticyclonic conditions were re-established in Upper India on the 25th, when pressure was two-tenths of an inch above the normal in the North Punjab, and this continued during the remainder of the month.

Hence, of the four depressions or storms of the month, three advanced across Northern India in the usual direction, whilst the fourth marched northwards parallel to, or more probably over, the Suliman Mountains and developed until it reached the much higher ground to the north of the Punjab when it broke up very rapidly. Its history hence confirms the supposition that these cold-weather storms are generated and maintained at a very considerable elevation, and are not primarily phenomena of the lower atmosphere.

Pressure.—The mean pressure of the month for the whole of India was ·024″ in excess of the normal. The excess was, as in the month of January, greater at the hill than the plain stations. Pressure was relatively to the general state in defect generally in Northern India. There were two areas in which

the local deficiency exceeded ·02", *viz.*, Sind and Rajputana, and Burma. The following gives data :—

	Relative deficiency.
Jacobabad	—·032"
Kurrachee	—·024"
Ajmere	—·021"
Akyab	—·022"
Diamond Island	—·023"

Pressure was relatively in excess over the greater part of the Peninsula, but the abnormal variations exceeded ·02" only at Ratnagiri (·027") and Bellary (·022").

Temperature.—The chief feature of the temperature of the month, *viz.*, the rapid fluctuations which accompanied the passages of an unusually large number of storms across Northern India, has been already fully shewn in the preceding remarks. The cloudy weather which accompanied these storms increased the night temperature and diminished the day temperature. This effect is shewn very clearly in the average temperature variations of the month in Northern India given below :—

	Variation of maximum temperature from normal.	Variation of minimum from the normal.	Variation of mean temperature from normal.
Burma	+0·8	+1·4	+1·1
Bengal and Assam	—0·4	+1·3	+0·5
Behar	—2·0	+3·0	+0·5
Nort-Western Provinces	—2·5	+3·0	+0·2
Punjab	—1·0	+3·5	+1·2
Rajputana	—1·2	+3·2	+1·0
Bombay	+1·0	+0·3	+0·7
Madras	+0·7	—0·4	+0·2
Berar and Central Provinces	+1·2	+1·9	+1·6
Central India—Guzerat	+1·0	+2·4	+1·7

Rainfall.—The most remarkable feature of the weather of the month is the rainfall. The whole of the Punjab, North-Western Provinces, Chutia Nagpur, Rajputana, and Central India received from two to ten times their normal amount. In Bengal and Assam there was a moderate excess. In the Central Provinces, the Deccan, and Southern India the rainfall of the month is always very small in amount, but was even smaller than usual during the first month.

The conditions of its occurrence were as abnormal as its amount. Excessive rainfall in February (such as that of the past month) usually accompanies excessive rain throughout the whole of the cold-weather months, as was the case in the cold weather of 1877. The excessive rain of the past month on the contrary followed a period of drier weather than usual in the months of December and January.

The following table gives the actual and average rainfall at several typical stations in Northern India for two periods, *viz.*, one from the 15th of December 1888 to the 27th of January 1889, and the second extending from 27th January to the end of February :—

Provinces.	Stations.	Rainfall from 15th December to 27th January.			Rainfall from 28th January to 28th February.		
		Actual.	Average.	Variation.	Actual.	Average.	Variation.
Punjab	Rawalpindi	0·53	2·85	—2·32	11·81	2·06	+9·75
	Sialkot	0·26	1·99	—1·73	8·62	1·46	+7·16
	Dera Ismail Khan	0·05	0·47	—0·42	2·28	0·37	+1·91
	Lahore	0·05	1·05	—1·00	5·34	0·96	+4·38
	Ludhiana	0·11	2·09	—1·98	5·14	1·09	+4·05
	Delhi	0·05	1·35	—1·20	3·96	0·66	+3·30

Provinces.	Stations.	Rainfall from 15th December to 27th January.			Rainfall from 28th January to 28th February.		
		Actual.	Average.	Variation.	Actual.	Average.	Variation.
North-Western Provinces	Roorkee	0·28	2·05	—1·77	4·22	1·18	+3·04
	Agra	0·11	0·68	—0·57	1·85	0·11	+1·74
	Lucknow	0·58	1·36	—0·78	1·44	0·17	+1·27
	Allahabad	0·51	1·04	—0·53	1·31	0·16	+1·15
	Gorakhpur	0·44	0·61	—0·17	4·01	0·33	+3·68
Behar	Patna	0·17	0·51	—0·34	3·47	0·43	+3·04
	Durbhanga	0·23	0·60	—0·37	2·67	0·50	+2·17
	Purneah	0·15	0·35	—0·20	3·91	0·62	+3·29
Rajputana	Jeypore	0	0·55	—0·55	1·11	0·20	+0·91
	Ajmere	0	0·44	—0·44	0·96	0·29	+0·67
Central India	Jhansi	0·37	0·58	—0·21	1·00	0·35	+0·65
	Nowgong	0·25	1·11	—0·86	1·24	0·28	+0·96
	Saugor	0·10	1·39	—1·29	0·62	0·28	+0·34
	Jubbulpur	0·05	1·28	—1·23	0·89	0·31	+0·58

This table exhibits fully the contrast between the rainfall of December and January and that of February, and also the excessive character of the latter.

As might be expected from the circumstances under which the rainfall of the cold weather occurs, the precipitation in the hill districts of Northern India was even more excessive than in the adjacent plains. The following gives data for the hill stations similar to that in the preceding table :—

Stations.	Rainfall from 15th December to 27th January.			Rainfall from 28th January to 28th February.		
	Actual.	Average.	Variation.	Actual.	Average.	Variation.
Murree	2·57	2·92	—0·35	18·58	2·87	+15·71
Simla	1·97	2·78	—0·81	10·38	2·62	+ 7·76
Mussoorie	1·48	?	?	12·26	?	?
Ranikhet	1·28	2·56	—1·28	8·78	1·85	+ 6·93
Quetta	2·10	1·99	+0·11	2·89	1·83	+ 1·06

No such rainfall has occurred in February during the past fifteen or sixteen years, so far as can be ascertained from the records of the Meteorological Office. The most remarkable feature was, that at the hill stations the precipitation during the storms occurred chiefly as rain and not as snow, and hence there has been apparently no excessive accumulation of snow in the hill districts, such as occasionally happen to influence the weather in Northern India. This inference from the weather at the hill stations is confirmed by the few snowfall reports that have been received up to date. Thus the Deputy Commissioner of Kohat states "that there was a good fall of snow on the Sufed Koh and neighbouring mountains on the last week of January, but that heavy rain followed the snowfall and washed the greater part away."

The Political Officer, Khyber, writes as follows respecting the snowfall in the Khyber and Tirah Hills :—"Snow fell on three different occasions in January, and the amount was reported to have been from one to three feet. Heavy rain fell during February and was followed by snow. The depth was reported to be about two feet."

The Assistant Commissioner, Kulu, states "that between 30th January and 2nd February there was an exceptionally heavy fall of snow, and that up to that date the winter had been one of frequent showers of exceptional severity."

No reports have been received up to date from the Assam and Sikkhim Himalayas.

Hence it is almost certain that there is not at present any excessive accumulation of snow in the Himalayan and Afghan Mountain areas, and it is also

probable, after the dry cold-weather season of 1886-87 and 1887-88, that the amount of snow at the present time is not above the average. This appears to be confirmed by the excessive temperature which has prevailed during the past fortnight over the whole of Northern India. For example, the mean temperature at Ajmere and Dera Ismail Khan on the 13th and 14th was 13° above the normal temperature of the day.

The following table shows the actual average rainfall and the normal rainfall of the month of the twenty-one districts into which the country is divided, so far as it is indicated by the telegraphic reports of a few stations in each district :—

DISTRICTS.	Number of stations.	Normal average rainfall in February.	Actual average rainfall in February 1889.	Difference from the average in February 1889.
Punjab, West	7	1·17	4·69	+3·52
,, East	4	0·96	3·27	+2·31
North-Western Provinces, Trans-Gangetic	7	0·55	1·92	+1·37
North-Western Provinces, Cis-Gangetic	3	0·15	1·22	+1·07
Behar	2	0·34	2·33	+1·99
North Bengal	3	0·82	1·26	+0·44
Assam—Cachar	3	1·23	1·84	+0·61
Lower Bengal and Chutia Nagpur	8	1·11	1·12	+0·01
Orissa—North Circars	5	0·46	0·46	0
Central Provinces, South	7	0·28	0·26	—0·02
Berar—Khandesh	2	0·07	0·19	+0·12
Rajputana, Central India, Saugor, and Nurbudda	9	0·25	0·64	+0·39
Sind—Cutch	3	0·26	0·34	+0·08
Guzerat	3	0·08	0·03	—0·05
Konkan	4	0·02	0	—0·02
Deccan—Hyderabad	5	0	0	0
Malabar	5	0·16	0·16	0
Mysore—Bellary	4	0·11	0·03	—0·08
Carnatic	6	0·22	0	—0·22
Lower Burma	7	0·14	0·02	—0·12
Ceylon	1	2·36	0·38	—1·98

JOHN ELIOT,

Offg. Meteorological Reporter to the Government of India.

SIMLA,

The 13th March 1889.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the state of the Season and prospects of the Crops.

Madras.—*For week ending 16th March, 1889.*—Rainfall very slight in Madura and Salem; none elsewhere. Rain wanted in Ganjam, Vizagapatam, Trichinopoly, Tinnevelly and Coimbatore. Standing crops generally good; withering in parts of Cuddapah, Trichinopoly, and Coimbatore; affected by disease in parts of Bellary. Pasture deficient in Ganjam, Coimbatore, Bellary, Salem and Tinnevelly. Prices rising in eight districts, falling in six, and stationary in others. General prospects favourable except in Ganjam, improving in Coimbatore. Labourers employed on last day of week on Rushikulya works 5,294, on Gopalpur Canal 8,672.

Bombay.—*For week ending 20th March, 1889.*—Rain throughout Sind and in one taluka of Poona. Late crops in three talukas of Surat and one of Sholapur unsatisfactory. Exotic cotton in parts of Dharwar blighted. Opium in Baroda fair. Harvesting progressing generally. Preparations for next season's crops commenced in parts of Karachi, Poona, Sholapur, Bijapur and Kathiawar. Probable outturn of late crops in Ahmednagar from four to twelve annas and of opium in Baroda twelve annas. Fodder scarce in parts of Poona, Ahmednagar, Khandesh, Kathiawar and Baroda.

Bengal.—*For week ending 19th March, 1889.*—Light local showers reported in Darjeeling and Dacca; otherwise the whole province has been without rain. Prospects of the *rabi* harvest are generally fair, and have improved in consequence of the recent rain and the present favourable weather. In Chota Nagpore, however, the *rabi* will, owing to previous drought, be a short crop of from eight to twelve annas. Opium collections are proceeding satisfactorily. *Mahua* prospects are hopeful, except in Manbhoom where the crop has been considerably injured by rain and storms. Spring rice is a promising crop. Cultivation of early rice and jute is well forward, but rain is wanted throughout East Bengal, and in places in Central Bengal. *Cheena* and other millets are still being sown and are coming up well. Indigo sowings in Behar are also in progress, and sugarcane is being planted. Prices of rice are fairly stationary, particularly in the distressed districts.

North-Western Provinces and Oudh.—*For week ending 20th March, 1889.*—Weather seasonable. Slight rain in some districts. *Rabi* harvest in progress; a fair outturn is expected. Sugarcane-pressing continues. Opium extraction commenced. Supplies sufficient. Prices falling. Condition of cattle good.

Punjab.—*For week ending 20th March, 1889.*—Slight rain in Hissar, Amritsar, Lahore and Peshawar, general in Rawalpindi and Dera Ismail Khan. Prices falling in Delhi, Jullundur, Rawalpindi, Shahpur, Dera Ismail Khan and Peshawar, stationary in other districts. Ploughing for *kharif* in progress. Prospects for *rabi* crops are generally good throughout the Province. Crops are reported to have been damaged by hot winds and floods in the Ghaggar in the Hissar district. Stock cattle are healthy. Fodder sufficient. Poppy in good condition in Jullundur.

Central Provinces.—*For week ending 20th March, 1889.*—Weather cloudy and warm. Harvesting of winter crops continues. Outturn of wheat, except in Jubbulpore, is ten annas, and in Hoshangabad only six annas. Prospects are better in the southern districts, but in Raipur only an eight-anna crop is anticipated. Cattle generally in fair condition. Scarcity of water felt in places.

Burma.—*For week ending 16th March, 1889.*—A little rain fell in several districts in Upper and Lower Burma. The dry-weather crops on the whole promise well, but in Bhamo rain is badly wanted. Prices of grain are almost stationary.

Assam.—*For week ending 20th March, 1889.*—Weather seasonable. Slight rain fell in most districts. Sowing of early rice going on. Sugarcane-crushing continues. Tea plucking begun.

Mysore and Coorg.—*For week ending 20th March, 1889.*—No rain in Mysore. Crops in parts of the Kolar and Mysore districts are suffering from want of rain, elsewhere they are reported to be in good condition. Outturn of crops harvested fair. Water-supply diminishing in parts of the Mysore district. Prices slightly fallen in the Kolar district.

No standing crops in Coorg.

Berar and Hyderabad.—*For week ending 20th March, 1889.*—Cutting and threshing of *rabi* crop still in progress in Berar. Prospects good, except in Melghat, where wheat has been affected by grubs; outturn about twelve annas. Cattle free from disease. Fodder and water same as last week. Prices rather high in the Akola district.

No rain in Hyderabad during the week. Weeding of hot-weather and reaping of *rabi* crops continue. Scarcity of fodder and water still felt in some places. Prices stationary.

Central India.—*For week ending 20th March, 1889.*—Slight rain during the week in parts of Western Malwa and Goona Agencies. Prices of food grains reported stationary in Western Malwa. Condition of opium crops indifferent in Goona. No other change of importance during the week.

Rajputana.—*For week ending 20th March, 1889.*—Good rain in Ajmere and Jeypore. Agricultural operations satisfactory. Standing crops good and being harvested. Harvest poor in Kherwara. Agricultural stock good. Pasturage or fodder sufficient, except in Kherwara, Meywar and parts of Sirohi. Prices rising slightly in Pertabgarh and Bhurtpore.

Nepal.—*For week ending 14th March, 1889.*—Slight rain. Weather beginning to get hot. Mornings are sometimes foggy. Potatoes are germinating. Agricultural prospects good.

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

RETAIL PRICES FOR THE 2nd HALF OF JANUARY 1889.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or Cholum (*Sorghum vulgare*).		Bajra or Cumbu. (*Pennisetum typhoideum*).		Marua or Ragi (*Eleusine coracana*).		Kangni or Kakun, Italian millet (*Setaria italica*).		Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar or Thur Cadjan Pea (*Cajanus indicus*.)		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Burma—																										
Tenasserim—																										
Mergui	...	...	...	...	10 10	11 1	11 11	12 14	...	...	...	...	...	...	...	...	...	...	...	...	...	...	428 0	428 0	14 9	14 9
Tavoy	...	...	...	...	12 6	10 5	14 13	12 9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	399 3	399 3	24 2	24 2
Moulmein and Amherst	9 0	9 0	...	...	7 14	7 14	8 11	8 11	...	...	...	...	...	...	...	...	9 5	9 5	12 2	12 2	...	...	220 0	220 0	20 15	20 15
Pegu (deltaic)—																										
Pegu	...	...	...	...	9 7	8 4	12 14	12 0	...	...	...	...	...	...	...	...	12 7	11 14	22 0	20 0	...	...	150 0	160 0	17 0	17 0
Rangoon	11 2	11 2	...	...	10 6	10 6	11 2	11 2	...	...	...	...	...	...	...	...	15 2	16 0	*	*	...	...	250 0	250 0	14 9	14 9
Thongwa	...	...	...	...	11 10	10 0	14 12	11 1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	150 0	150 0	22 6	22 6
Bassein	...	...	...	...	11 13	11 13	15 14	15 14	...	...	...	...	...	...	...	...	9 7	9 7	...	...	...	...	180 0	180 0	16 11	16 11
Pegu (inland)—																										
Shwaygyin	...	...	...	...	9 1	8 8	10 6	9 9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	250 0	250 0	14 2	14 2
Tharawadi	...	...	...	...	14 0	12 0	16 0	14 0	...	...	...	...	...	...	...	...	11 0	9 0	...	...	8 2	8 2	450 0	450 0	14 0	14 0
Henzada	...	...	...	...	10 4	10 4	15 10	15 10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	183 8	183 8	14 3	39 7
Prome	9 2	9 2	...	...	12 0	12 0	16 0	16 0	...	...	...	...	...	...	...	...	8 14	8 14	22 5	22 5	9 5	9 5	160 to 180	160 to 180	12 0	12 0
Toungoo	...	...	...	...	9 2	8 0	12 13	9 2	...	...	...	...	...	...	...	...	9 7	9 7	...	...	...	...	200 0	200 0	14 1	14 1
Thayetmyo	8 6	8 6	...	...	11 11	11 11	13 13	13 13	...	...	...	...	...	...	...	...	7 8	10 11	37 8	37 8	...	...	245 0	245 0	11 3	11 3
Upper Burma—																										
Mandalay	9 14	10 1	...	...	10 2	11 1	11 3	12 0	...	...	...	...	...	...	...	...	7 2	7 1	12 2	14 8	...	...	110 0	120 0	17 12	16 0
Arakan—																										
Sandoway	...	...	...	...	20 9	16 0	24 0	18 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	469 11	469 11	24 0	24 0
Kyouk-pyu	...	...	...	...	13 2	12 10	14 10	14 0	...	...	...	...	...	...	...	...	...	...	**	**	...	...	333 0	333 0	24 0	24 0
Akyab	...	...	...	...	14 0	14 0	16 0	16 0	...	...	...	...	...	...	...	...	9 0	9 0	...	...	8 0	8 0	180 0	180 0	20 0	20 0
Assam—																										
Surma—																										
Sylhet	11 0	11 0	...	...	16 10	17 8	21 0	22 12	...	...	...	...	...	...	...	...	12 0	12 0	...	...	...	22 0	108 0	108 0	9 11	9 11
Cachar	7 0	7 12	...	...	11 8	13 0	14 8	20 0	...	...	...	...	...	...	...	...	11 0	11 4	...	...	...	...	80 0	80 0	9 11	9 0
Khási and Jaintiá Hills	...	...	...	...	7 8	7 8	10 0	10 0	...	...	...	...	...	...	...	...	11 0	11 0	16 0	16 0	...	...	100 0	100 0	8 0	8 0
Garo Hills	...	...	...	...	6 0	6 0	16 0	16 0	...	...	...	...	...	...	...	...	10 0	10 0	...	...	...	...	160 0	160 0	6 7	6 7
Brahmáputra—																										
Goálpára	16 0	16 0	...	...	8 0	8 0	16 0	16 0	...	...	...	...	...	...	...	...	10 0	10 0	...	...	...	16 0	80 0	80 0	9 8	9 8
Kámrúp	10 0	10 0	...	...	8 0	8 0	20 0	20 0	...	...	...	...	...	...	...	...	12 0	11 6	...	...	...	...	160 0	160 0	10 0	10 0
Darrang	7 0	6 8	...	...	14 0	14 0	18 0	18 0	...	...	...	...	...	...	...	...	11 0	12 0	...	...	...	...	150 0	150 0	9 0	9 0
Nowgong	8 0	8 0	...	...	8 0	8 0	16 0	16 0	...	...	...	...	...	...	...	...	9 0	9 0	...	...	...	...	120 0	120 0	8 0	8 0
Sibságar	...	...	...	...	6 8	6 8	16 0	16 0	...	...	...	...	...	...	...	...	12 0	12 0	...	...	...	...	160 0	160 0	8 0	8 0
Lakhimpur	8 0	8 0	...	...	7 0	7 0	14 0	14 0	...	...	...	...	...	...	...	...	11 0	11 0	10 0	10 0	...	...	160 0	160 0	8 0	8 0

Bengal—																								
Eastern hill tracts—																								
Chittagong Hill Tracts	...	...	...	...	11 6¾	11 6¾	14 8½	14 8½	...	...	...	...	...	...	...	...	...	...	...	...	320 0	320 0	8 0	8 0
Hill Tipperah	6 0	6 0	...	...	10 0	9 0	19 0	18 0	...	...	...	...	...	...	...	...	10 0	10 0	...	...	8 0	8 0	...	8 0	8 0
Nágá Hills	...	...	...	...	8 0	8 0	10 0	10 0	...	...	...	...	...	...	...	...	4 0	4 0	...	...	...	...	80 0	80 0	4 0	4 0
Eastern—																								
Backergunge	...	...	...	...	13 5	13 5	15 9	15 9	...	...	...	...	...	...	...	...	12 13	12 13	...	...	...	...	120 0	120 0	10 10	10 10
Noakholly	...	...	...	...	16 0	18 0	18 0	20 0	...	...	...	...	...	...	...	...	12 0	12 0	...	...	...	...	...	...	8 0*a*	8 0
Chittagong	11 0	11 0	...	...	12 0	12 0	16 3	16 3	...	...	...	...	...	...	...	...	11 10	11 10	...	...	...	...	108 0	108 0	9 4*b*	9 0
Tipperah	12 8	12 8	...	...	17 6	16 0	20 0	20 0	...	...	...	...	...	...	...	...	16 0	16 0	...	...	8 0	8 0	...	...	8 0	8 0
Dacca	15 8	15 0	20 0	20 0	16 0	16 0	17 0	18 0	...	...	...	...	...	...	...	...	13 0	13 0	...	...	16 0	16 0	120 0	120 0	9 14	9 2
Mymensingh	9 0	8 12	...	...	12 0	12 0	19 0	20 0	...	...	...	...	...	...	...	...	12 8	12 4	...	...	16 0	13 0	...	...	9 10*c*	9 10
Deltaic—																								
Koolna	...	...	...	...	14 4	16 0	16 0	18 0	...	...	...	...	...	...	...	...	16 0	16 0	...	...	...	...	160 0	160 0	9 4*d*	10 0
24-Pergunnahs	12 8	12 8	14 0	16 0	8 0	8 0	16 0	16 0	...	...	...	...	12 8	12 8	15 0	15 0	...	...	18 0	18 0	100 0	100 0	10 0	10 0
Midnapore	13 5	13 5	40 0	40 0	15 0	14 0	20 0	20 0	...	...	...	...	...	...	14 0	14 0	...	...	20 0	20 0	120 0	120 0	10 4*e*	10 4
Howrah	‡	‡	...	...	12 0	12 0	14 8	17 12	...	...	...	...	...	...	15 8	15 8	...	...	13 0	14 8	100 0	100 0	10 8	10 8
Calcutta	12 9	12 13	15 11	16 0	9 10	9 13	14 14	14 11	17 8	17 12	12 6	13 5	...	...	16 10	14 3	14 15	14 15	17 6	17 12	16 7	16 4	99 10	95 0	10 5	10 5
Hooghly	13 0	13 0	...	...	10 0	10 0	13 0	13 0	...	...	...	...	...	...	...	...	13 0	13 0	...	...	13 0	13 0	120 0	120 0	9 0*f*	9 0
Nuddea (Kishnaghur)	13 14	14 0	22 14	22 14	12 5	12 5	17 1½	17 10	...	...	...	...	...	...	...	...	16 0	15 4	...	...	20 0	17 12	...	...	9 2*g*	9 2
Jessore	12 0	11 12	...	...	14 0	13 4	17 0	17 0	...	...	...	...	...	...	...	...	15 0	15 0	...	...	17 0	16 0	160 0	160 0‖	9 2*h*	10 0
Furreedpore	...	8 0	18 0	18 0	8 0	10 0	16 0	16 0	...	...	...	...	...	...	...	...	16 0	12 0	...	...	10 0	12 0	120 0	120 0	9 0	10 0
Central—																								
Bankoora	12 4	12 4	14 8	14 8	17 8	16 4	21 0	20 8	...	...	...	...	...	...	...	...	14 8	14 8	19 0	19 0	18 12	18 12	320 0	320 0	10 0	10 0
Burdwan	12 4	13 4	37 8	§	15 12	16 8	18 0	18 12	...	...	...	...	...	...	...	...	16 0	17 0	§	§	20 0	18 0	107 0	107 0	10 7½*i*	10 7¼
Beerbhoom	11 0	11 0	...	...	13 0	12 0	15 12	16 0	...	...	...	...	...	...	...	...	15 0	14 4	...	...	20 0	20 0	160 0	160 0	10 0	10 0
Moorshedabad	13 5	13 8	...	...	13 5	13 8	17 0	18 0	...	...	...	...	...	...	...	...	16 0	16 0	...	...	20 0	20 0	200 0	200 0	10 8*j*	10 8
Sonthal Pergunnahs	11 8	11 8	...	...	12 8	12 8	18 0	18 0	...	...	...	...	...	...	...	...	13 8	14 0	20 0	20 0	24 0	24 0	200 0	200 0	9 0	9 0
Pubna	16 8	15 0	...	...	7 12	8 0	18 0	17 4	...	...	...	...	...	...	...	...	15 0	12 0	...	...	22 8	21 0	200 0	200 0	9 9*k*	10 0
Bogra	7 14	9 15	...	...	12 0	13 8	18 12	18 12	...	...	...	...	...	...	...	...	9 12	10 14	...	...	...	...	90 0	90 0	9 0	9 0
Rajshahye	12 0	16 8	26 4	26 4	13 8	15 0	15 0	16 8	...	...	...	...	...	...	...	...	15 0	15 0	...	...	19 1	19 1	240 0	240 0	9 9*l*	9 9
Maldah	13 0	13 8	...	...	13 0	12 8	16 0	17 5	...	...	...	...	...	...	...	...	14 0	13 8	...	...	...	...	120 0	120 0	10 0	9 8
Northern—																								
Rungpore	12 4	12 4	...	...	10 8	10 8	16 12	16 0	...	...	...	...	...	...	...	...	10 0	10 0	...	...	10 5	10 0	120 0	120 0	9 6*m*	10 0
Dinagepore	12 0	12 0	12 0	12 0	14 6	16 0	17 1	19 3	...	...	...	...	...	...	...	...	11 0	11 0	...	...	...	...	160 0	160 0	9 8	9 8
Jalpáiguri	10 0	10 0	16 0	16 0	8 0	8 0	18 0	19 0	...	...	...	...	...	...	...	...	11 0	11 0	...	...	11 0	9 0	128 0	128 0	9 0*n*	9 0
Darjeeling	10 0	10 0	10 0	10 0	5 0	5 0	13 0	12 0	...	...	...	...	14 0	14 0	...	...	10 0	10 0	20 0	20 0	...	8 0	120 0	120 0	7 0*o*	8 0
Orissa—																								
Pooree	13 2	11 13	...	...	13 2	13 2	18 6	21 0	...	...	...	...	...	...	...	...	17 1	13 2	...	...	15 12	13 2	80 0	80 0	11 13	11 13
Cuttack	13 2	11 13	...	...	11 13	11 13	18 6†	19 11	...	...	...	...	...	...	...	...	19 11	18 6	...	...	17 1	18 6	80 0	80 0	11 0	11 0
Balasore	13 0	12 0	13 0	13 0	12 0	12 0	19 8	22 0	...	...	...	...	...	...	...	...	12 8	13 0	...	...	...	...	160 0	160 0	9 12*p*	9 12
Chota-Nagpur—																								
Singbhoom	10 0	10 0	14 0	14 0	16 0	16 0	20 0	20 0	...	...	...	...	...	...	...	...	12 0	12 0	...	...	15 0	15 0	200 0	200 0	7 0	7 0
Manbhoom	10 14	11 14	30 0	...	14 0	12 8	21 0	21 0	...	...	...	...	...	...	...	...	13 5	13 5	26 0	26 0	17 0	18 0	200 0	200 0	9 0*q*	9 0
Lohardugga	10 8	10 8	‡	‡	13 0	12 0	16 8	16 0	...	...	...	...	26 8	27 0	...	...	12 0	14 0	19 0	18 0	17 0	16 8	140 0	140 0	8 8	8 8
Hazáribágh	12 0	12 0	9 0	9 0	8 0	8 0	16 0	15 0	¶	¶	¶	¶	20 0	20 0	¶	¶	15 0	15 0	16 0	18 0	16 0	16 0	320 0	320 0	8 0	8 0

* None in market. † Common rice at Jajpore 23-10 sers per rupee and Kendrapara 27-9 sers per rupee. ‡ Not available.

‖ The firewood entered in the present return is *mango* wood, while that entered in previous returns was *sundri* wood which is no longer available.

§ No sale. ¶ Not procurable. ** Re 1-4 per 100 cobs.

a At Panchgachia retail price of salt 8 sers per rupee.
b At Cox's Bazar retail price of salt 8 sers per rupee.
c In sub-divisions retail prices of salt per rupee are :—Kishoregunge and Netrokona 8 sers, Attea 10 sers, Jamalpore 9½ sers.
d In sub-divisions retail prices of salt per rupee are :—Satkhira 9-13 sers and Bagirhat 8 sers.
e In sub-divisions retail prices of salt per rupee are :—Ghattal 10-12 sers, Contai 10-8 sers.
f At Jehanabad retail price of salt 10 sers per rupee.
g In sub-divisions retail prices of salt per rupee are :—Kooshtea, Chooadanga and Ranaghat 10 sers, and Meherpore 10-8 sers.
h In sub-divisions retail prices of salt per rupee are:—Jhenidah 9 sers, Magoora and Bongong 10 sers, and Narail 7½ sers.
i In sub-divisions retail prices of salt per rupee are :—Culna 10 sers, Cutwa 9-15 sers, and Raneegunge 10-8 sers.
j In sub-divisions retail prices of salt per rupee are :—Lalbagh 9-8 sers, Kandi 9-2 sers, and Jungipore 10 sers.
k At Serajgunge retail price of salt 10-8 sers per rupee.
l In sub-divisions retail prices of salt per rupee are :—Nattore 9-12 sers and Nowgong 8-11 sers.
m In sub-divisions retail prices of salt per rupee are :— Gaibanda 7-8 sers, Kurigram 9 sers.
n At Fallacotta in the Alipore sub-division retail price of salt 8 sers per rupee.
o At Silliguri and Kurseong retail price of salt 8 sers per rupee.
p At Bhudruck retail price of salt 8 sers per rupee.
q At Govindpore retail price of salt 9 sers per rupee.

RETAIL PRICES FOR THE 2nd HALF OF JANUARY 1889—*continued.*

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		*Rice, common.		Jowar or Cholum (*Sorghum vulgare*).		Bajra or Cumbu (*Pennisetum typhoideum*).		Marua or Ragi (*Eleusine coracana*).		Kangni or Kakun, Italian millet (*Setaria italica*).		Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar or Thur Cadjan Pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Bengal—*continued.*																										
Behar, south—																										
Monghyr	15 3	14 11	...	...	14 0	12 9	17 1	15 4	...	...	10 0	...	...	...	11 9	10 8	18 10	17 13	16 13	17 13	18 5	18 10	147 0	147 0	9 8r	9 8
Gya	13 8	13 8	15 0	16 0	9 8	9 8	15 0	15 8	...	...	...	...	...	...	14 0	15 0	17 0	17 0	...	...	18 0	18 0	200 0	200 0	8 12	9 8
Patna	17 0	16 0	21 0	20 8	11 0	11 0	15 8	15 8	21 0	...	...	...	...	...	15 0	16 0	19 0	19 0	21 0	20 8	23 0	22 0	130 0	130 0	10 0	10 0
Shahabad	15 4	14 8	17 0	18 0	9 0	10 0	14 4	15 4	18 4	18 8	...	...	...	...	...	...	19 0	18 0	...	...	14 0	13 4	160 0	160 0	10 0s	10 0
Benar, north—																										
Purneah	13 4	13 0	...	...	16 0	16 0	17 0	17 0	...	...	...	...	...	...	...	...	13 0	13 0	...	...	16 0	16 0	200 0	200 0	9 0	9 0
Bhágalpur	15 2	15 2	17 10	12 10	14 13	11 0	16 13	15 2 to 16 6	...	...	...	...	...	...	...	...	16 6	16 6	17 2	17 10	17 10	17 10	176 8	176 8	9 0	10 1
Durbhunga	12 0	15 4	16 8	17 8	11 0	10 8	14 0	13 12	...	...	...	...	19 0	19 12	22 0	17 8	18 0	17 8	19 12	18 0	22 0	20 12	160 0	200 0	11 0f	11 0
Mozufferpore	12 0	12 0	...	18 0	9 0	9 0	13 0	12 0	...	...	...	...	...	...	...	...	16 0	16 0	17 0	17 0	20 0	20 0	160 0	160 0	10 0n	10 0
Sarun	15 0	15 0	20 8	20 8	8 8	8 8	13 5	13 10	...	...	...	...	20 0	20 0	15 0	15 0	17 8	17 8	21 8	19 4	20 8	20 8	160 0	160 0	10 0	10 0
Chumparun	12 0	13 0	19 0	20 0	9 0	7 8	13 0	13 0	...	...	...	...	20 0	20 0	...	...	14 0	14 0	17 8	17 8	22 0	22 0	160 0	160 0	9 0o	9 0
N.-W. Provinces—																										
Eastern—																										
Mirzapur	14 0	13 0	18 0	17 0	9 0	8 0	13 0	12 0	18 0	17 0	15 0	15 0	18 0	16 0	13 0	11 0	16 0	15 0	18 0	17 0	18 0	17 0	100 0	100 0	10 0	10 0
Benares	14 6	13 13	16 13	16 0	10 5	10 5	14 10	14 10	16 13	15 7	15 7	15 11½	17 14	17 14	13 12	13 12	17 5½	16 0	18 11	17 14	17 5½	17 5½	120 0	120 0	10 11	10 11
Ghazipur	14 3	14 3	18 0	18 0	7 2	7 2	11 9	11 9	18 10	18 10	15 6	15 6	20 10	20 10	15 6	15 6	17 6	17 6	18 0	18 0	16 12	16 12	154 8	154 8	9 10	9 10
Jaunpur	14 8	14 8	16 0	17 0	7 0	7 0	14 0	14 0	18 0	18 0	16 0	16 0	...	...	...	...	17 8	18 8	...	...	19 0	19 0	140 0	140 0	8 8	8 8
Allahabad	12 4	12 4	17 0	17 0	8 0	8 0	12 4	12 0	17 8	17 8	16 0	16 0	...	...	...	...	15 12	16 0	16 0	16 0	17 0	17 0	160 0	160 0	9 0	9 8
Central—																										
Bánda	15 0	14 8	15 0	15 0	8 0	8 0	12 8	12 0	16 8	16 0	15 8	15 0	...	...	13 0	12 0	16 4	16 0	...	...	12 0	12 0	160 0	160 0	10 0	10 0
Fatehpur	13 12	13 0	16 0	15 0	12 0	11 8	13 0	12 4	16 0	15 0	15 0	14 0	...	...	...	...	16 0	14 8	...	...	20 4	19 0	160 0	160 0	10 8	10 0
Hamírpur	16 4	15 12	17 4	16 8	9 0	9 0	12 0	12 0	17 4	16 8	17 0	16 8	...	...	...	...	17 4	17 4	...	...	19 8	20 1	140 0	140 0	10 13	10 13
Jalaun	15 0	14 0	17 0	17 0	9 0	9 0	10 0	10 0	16 0	16 0	15 0	15 0	...	...	16 0	16 0	17 0	16 0	18 0	18 0	17 0	17 0	140 0	140 0	11 0	11 0
Cawnpore	15 12	14 12	19 0	17 8	9 0	9 0	13 8	13 0	18 8	18 4	18 8	17 4	...	...	18 0	18 0	18 0	17 12	21 0	20 0	21 0	20 0	140 0	140 0	12 0	12 0
Etáwah	14 10	14 8	16 12	16 8	6 0	6 0	12 0	12 0	16 8	16 8	17 8	17 0	14 0	14 0	14 0	14 0	18 12	18 0	16 0	16 0	20 0	20 0	120 0	120 0	11 8	11 0
Farukhabad	14 6	14 4	19 1	18 0	6 8	6 8	10 0	11 0	17 8	18 0	17 0	15 8	...	...	...	...	19 8	18 8	18 4	18 4	19 12	19 0	150 0	150 0	10 0	11 8
Mainpuri	15 0	14 6	18 0	16 11	5 0	5 0	14 0	14 0	18 8	16 8	17 0	15 15	...	...	...	...	14 0	14 0	19 2	19 3	14 4	15 0	160 0	160 0	11 0	10 10
Etah	15 12	15 4	20 0	20 0	7 8	7 8	12 8	13 0	18 8	17 0	18 8	16 12	...	...	16 0	16 0	24 0	24 0	21 8	22 4	14 12	14 12	160 0	160 0	11 4	11 4
Western—																										
Lalitpur	14 4	14 0	17 0	17 0	9 0	9 8	11 0	11 8	16 0	16 0	13 0	12 0	18 0	20 0	15 0	15 0	16 0	15 8	17 0	17 0	12 0	11 8	160 0	160 0	10 0	9 4
Jhánsi	14 4	14 4	19 0	19 0	7 8	7 8	11 8	11 8	16 8	16 8	15 4	15 4	...	...	...	...	16 4	16 4	20 4	20 4	...	...	180 0	180 0	10 8	10 8
Agra	13 12	13 8	19 0	18 8	5 0	5 0	9 0	9 0	17 8	17 0	17 8	15 0	...	...	17 0	17 0	22 0	21 0	20 0	20 0	14 0	15 0	100 0	100 0	12 0	12 0
Muttra	14 0	13 8	19 8	19 0	7 8	7 8	13 0	12 0	20 0	17 0	17 8	16 0	...	...	12 0	12 0	22 0	21 8	19 0	19 0	22 0	22 0	120 0	120 0	12 0	11 8
Aligarh	15 0	14 8	19 8	19 8	6 0	5 8	12 0	10 8	19 3	19 0	18 0	16 8	...	...	15 0	15 0	21 8	21 8	21 0	21 8	23 12	25 0	130 0	140 0	12 0	12 0
Bulandshahr	15 12	15 0	21 0	20 0	7 0	7 0	11 0	11 0	21 0	20 0	18 0	16 8	...	...	16 0	16 0	22 0	21 8	21 0	20 0	16 0	17 0	120 0	125 0	11 4	11 4
Meerut	15 0	14 8	19 0	19 8	6 0	6 0	13 0	13 0	19 0	19 0	18 0	17 0	14 0	14 0	14 0	14 0	21 4	20 8	19 0	19 8	21 8	21 0	95 0	95 0	11 8	11 8
Sub-montane—																										
Ballia	14 12	14 8	18 0	18 0	10 8	10 4	15 0	15 8	19 4	19 4	...	...	...	...	...	...	19 4	18 0	18 0	18 0	19 4	19 4	110 0	100 0	10 8	10 8
Azamgarh	13 4	13 4	15 8	15 8	10 5	10 5	13 4	13 4	...	...	...	...	...	20 10	11 13	11 13	15 8	15 14	20 10	19 3	13 4	13 4	177 8	177 8	9 13	9 13
Gorakhpur	13 15½	13 8	18 0	18 0	9 6½	9 6½	13 15½	13 13½	18 0	18 0	15 5	15 5	18 0	19 13	18 0	17 1½	18 0	18 0	18 0	18 0	21 9½	21 9½	140 0	140 0	10 10	10 10
Basti	17 0	16 12	21 0	21 0	...	...	27 0	28 0	...	...	...	...	...	...	...	...	18 0	18 0	19 0	20 0	21 0	21 0	140 0	140 0	10 0	10 0
Sháhjahánpur	15 8	15 0	20 8	19 0	9 0	8 8	14 0	14 0	19 0	19 0	17 8	17 8	...	...	19 0	22 0	18 0	17 8	20 0	21 0	20 0	20 0	160 0	160 0	11 0	11 0
Budaun	15 4	14 4	19 4	18 0	6 0	6 0	13 0	13 0	18 8	18 0	17 4	16 4	...	...	...	...	18 8	18 0	18 0	17 8	18 0	18 0	192 0	192 0	11 0	11 4
Pilibhit	13 8	13 8	17 8	17 8	11 4	11 4	13 12	14 0	19 0	20 0	16 4	16 4	...	...	...	...	17 0	15 8	19 8	20 4	21 4	21 4	180 0	200 0	10 8	10 8

Bareilly	13 12	13 2	18 2	18 12	6 4	6 4	13 2	13 2	18 2	17 8	16 9	16 9	...	...	15 10	15 10	18 2	18 2	18 12	18 12	17 8	17 8	150 0	150 0	10 10	10 10
Moradabad	17 3	15 8	22 8	21 8	10 8	10 8	13 12	13 12	22 0	22 0	18 12	18 12	...	...	15 8	15 8	20 4	19 4	21 8	21 8	22 8	23 0	165 0	165 0	11 8	11 8
Tarai	16 14	16 14	25 0	25 0	8 12	8 12	14 14	14 6	23 12	23 2	20 0	16 6	...	...	25 0	25 0	17 8	18 2	25 0	23 0	21 4	21 4	100 0	100 0	10 0	10 8
Bijnor	14 6	14 4	20 4	20 4	8 7	8 7	12 6	12 6	...	...	17 7	17 7	...	...	...	...	20 0	20 8	...	21 10	...	...	135 0	135 0	10 11	11 0
Muzaffarnagar	15 15	15 6	23 2	23 2	6 9	6 9	13 5	12 11	23 2	22 0	19 4	19 4	17 10	17 10	16 8	16 8	22 9	22 0	22 0	22 0	14 5	13 4	132 0	132 0	11 9	11 9
Saháranpur	16 2	16 2	20 7	20 7	8 9½	8 9½	11 15	11 13	26 13½	26 14	20 7	20 7	21 8	21 8	21 9½	21 8	21 0†	21 8†	21 8	21 8	16 2†	16 2†	129 0	129 0	11 4½	11 4½
Dehra Dún	14 8	14 8	20 0	20 0	6 8	6 8	11 0	11 0	19 0	19 0	18 0	18 0	21 0	21 0	...	...	20 0	20 0	18 8	18 8	18 0	18 0	160 0	160 0	10 8	10 8
Kumaun	14 0	14 0	16 0	16 0	13 0	12 0	12 0	13 0	...	...	...	...	18 0	20 0	20 0	24 0	12 0‡	12 0	20 0	16 0	10 0‡	10 0	160 0	160 0	8 0	8 0
Garhwal	11 12	10 12	14 8	12 8	8 0	7 8	11 8	11 8	...	...	...	...	21 0	21 0	...	...	8 8	8 8	...	...	8 8	8 8	180 0	180 0	8 0	8 0
Oudh—																										
Southern—																										
Partabgarh	15 8	14 0	18 0	17 7	13 0	12 13	14 8	14 4	17 0	16 7	15 8	15 0	20 0	20 0	...	...	19 0	18 12	16 0	16 0	14 0	13 0	180 0	180 0	10 0	9 8
Sultanpur	14 8	14 8	19 0	19 0	9 0	9 0	15 8	15 8	19 0	19 0	16 0	16 0	24 0	24 0	20 0	20 0	20 0	20 0	16 0	16 0	20 0	20 8	160 0	160 0	10 8	10 8
Rae-Bareli	14 8	14 8	16 0	18 0	7 0	7 0	14 0	14 0	16 0	17 12	18 0	16 8	20 0	20 0	16 0	16 0	17 0	17 0	16 0	16 0	22 0	22 0	180 0	180 0	11 0	10 0
Unao	15 8	14 8	17 0	16 8	9 0	9 0	13 0	13 0	18 0	17 0	18 0	17 0	...	...	14 0	14 0	17 8	17 0	18 8	18 0	14 8	14 8	160 0	160 0	11 0	11 0
Lucknow	14 8	14 0	16 14	17 0	6 0	6 0	13 0	12 12	17 10	17 6	17 8	16 4	...	...	19 0	19 0	16 6	16 2	19 12	18 12	19 10	19 0	130 0	130 0	10 8	10 12
Hardoi	15 12	15 8	19 0	19 0	7 0	7 0	14 0	14 4	19 0	18 0	17 0	17 0	30 0	30 0	20 0	20 0	17 0	18 0	20 0	19 8	14 0	14 0	140 0	140 0	10 8	10 8
Northern—																										
Fyzabad	14 8	14 0	18 0	18 0	9 0	9 0	13 8	13 0	19 8	19 0	16 0	16 0	16 0	17 0	14 0	14 0	16 12	16 0	18 0	18 0	21 0	21 0	120 0	120 0	10 0	10 0
Barabanki	14 0	14 0	16 8	17 0	10 0	10 0	10 0	12 0	17 10	17 8	17 8	16 8	20 0	21 0	15 0	16 0	16 0	16 0	18 4	18 8	20 0	20 0	120 0	120 0	10 0	10 0
Gonda	16 0	15 0	16 0	16 0	13 0	13 0	15 0	14 8	20 0	20 0	20 0	19 0	28 0	28 0	16 0	17 0	20 0	20 0	22 8	22 0	21 0	21 0	200 0	200 0	10 12	10 8
Bahraich	15 0	14 8	22 0	22 0	12 0	12 0	15 0	14 8	24 0	23 0	16 0	17 0	28 0	29 0	14 0	14 0	20 0	20 0	23 0	22 0	21 0	22 0	140 0	140 0	10 8	10 8
Sitapur	16 0	15 8	19 0	18 8	14 0	8 0	8 0	14 0	21 0	19 0	19 0	19 0	29 0	25 0	24 0	22 0	17 0	17 0	22 0	21 0	22 0	21 4	160 0	160 0	11 0	10 8
Kheri	15 8	15 8	19 0	17 0	8 0	8 0	14 0	14 0	22 0	22 0	20 0	20 0	22 0	22 0	15 0	15 0	16 0	16 0	23 0	23 0	22 0	22 0	140 0	140 0	10 8	10 8
Rajputana—																										
Eastern—																										
Partábgarh	14 11	14 6	18 12	18 12	6 4	6 4	7 8	7 13	16 4	16 9	13 2	12 8	...	...	...	...	17 8	17 13	17 8	17 3	20 0	21 14	...	...	14 12	13 11
Bánswára	17 8	16 4	17 8	17 8	6 4	6 4	9 6	9 6	8 12	8 12	...	...	...	...	...	...	16 4	16 4	20 5	20 0	10 0	10 10	...	...	10 5	10 5
Meywar (Oodeypore)	11 15	11 11½	13 10¾	14 1	7 13	7 13	8 3¼	8 3¼	12 14¼	14 1	11 11½	11 11½	§	§	10 8¾	10 8¾	13 4½	14 7¼	13 4½	13 10¾	10 8¾	10 2½	160 0	160 0	10 15	10 15
Sirohi	11 12	11 12	14 0	12 0	6 8	6 0	7 8	7 0	13 0	13 0	13 8	13 4	...	14 0	19 0	19 0	14 0	14 0	14 4	14 8	9 0	9 0	160 0	160 0	12 0	12 0
Erinpura	13 0	12 14	16 12	17 1	...	...	9 0	8 8	15 0	15 0	14 4	14 1	...	...	...	...	18 2	18 6	...	...	...	...	260 0	260 0	12 0	12 0
Ajmere	13 8	13 0	17 0	16 8	3 0	3 0	8 0	8 0	17 0	17 0	15 0	14 8	...	...	...	...	17 8	17 8	16 0	16 0	18 0	...	80 0	80 0	12 0	12 0
Abu	10 14	10 14	15 0	15 0	6 4	6 4	8 0	8 0	...	...	12 0	12 0	...	...	...	...	15 0	14 12	13 8	13 0	10 0	10 0	...	...	11 0	11 0
Kishengarh	14 8	14 4	18 0	17 8	9 8	9 0	10 8	10 0	18 8	18 4	15 8	15 0	...	...	...	...	19 4	18 4	16 4	17 12	...	...	120 0	...	13 0	13 0
Boondee	17 0	17 0	23 0	23 0	7 8	7 8	8 0	8 0	22 0	22 0	17 0	17 0	...	...	...	...	19 8	19 8	20 0	20 0	...	...	160 0	160 0	11 0	11 8
Kotah	15 0	15 0	12 0	12 0	7 0	7 0	9 0	9 0	20 0	18 0	11 0	13 0	...	...	...	...	17 0	17 0	16 0	16 0	11 0	11 0	240 0	240 0	10 0	10 0
Jhalláwar	13 3	13 4	12 15	12 15	7 5½	7 5½	9 6	9 12	17 6½	16 11½	13 15½	13 15½	...	...	11 1	11 1	15 15	16 1	17 2	17 2	7 13½	7 13½	175 0	175 0	10 3	10 3
Tonk	14 0	14 12	20 8	22 5	9 9	9 9	10 10	10 10	23 0	24 7	18 8	19 10	...	...	...	...	21 0	23 7	...	...	...	...	100 0	100 0	11 0	11 6
Jeypore	14 4	14 0	20 0	20 0	5 0	5 0	8 4	8 4	21 8	21 0	18 0	18 0	...	...	13 8	13 0	18-0 to 19 4	18-0 to 19 8	20 0	20 0	21 0	21 0	115 0	115 0	12 0	12 0
Kerauli	15 0	15 0	20 3	20 0	10 0	11 4	11 4	11 9	20 0	18 12	17 3	16 9	...	...	12 8	12 8	20 3	20 0	...	...	22 8	22 8	200 0	200 0	10 15	11 4
Dholpur	13 8	13 8	18 9	19 1	11 4	11 4	12 6	12 6	17 1	17 1	16 13	16 15	...	...	13 8	13 8	19 7	19 6	...	...	22 8	22 10	100 0	90 0	11 9	11 8
Bhartpur	14 2	14 2	19 14	19 4	7 12	7 12	9 0	9 0	18 0	18 0	16 12	16 4	...	...	12 4	12 4	21 0	20 8	18 8	18 8	20 0	20 0	160 0	160 0	11 12	11 12
Alwar	15 12	16 2	21 8	22 2	8 0	8 0	10 11	10 9	21 8	21 7	18 10	18 6	...	...	14 8	14 8	21 12	21 8	21 11	22 2	31 0	31 0	200 0	200 0	12 12	12 12
Deoli Cantonment	15 8	15 13	20 8½	20 8	4 0	4 0	9 0	9 0	21 1	21 0	17 12	18 0	...	...	...	...	20 7	20 10½	...	...	...	...	220 0	222 0	12 0	12 0
Nasirabad Cantonment	14 3½	13 15	18 0	18 0	7 0	7 0	8 0	8 0	18 0½	17 0½	15 0	15 0	...	...	12 0	12 0	19 0	19 0	16 8½	15 8	12 0	12 0	90 0	90 0	12 4	12 4
Hilly Tracts of Meywar	11 0	11 0	14 0	14 0	...	...	7 8	8 0	...	...	...	...	...	...	...	...	12 0	13 8	15 0	15 0	...	...	‖	‖	11 0	11 0
Balmer	11 0	11 0	...	...	5 0	5 0	6 8	6 8	...	...	12 3	12 3	...	...	...	...	9 12	9 12	...	...	...	...	260 0	260 0	13 4	13 4
Anádra	12 3	11 14	15 4	14 12	6 4	6 2	8 0	8 0	...	...	14 0	14 0	...	...	...	...	16 8	15 8	14 8	14 8	11 0	10 14	...	...	12 0	12 0
Shahpura	14 4	13 12	17 0	16 8	9 4	8 12	11 6	10 8	18 0	17 0	...	15 0	...	...	...	...	17 12	17 0	...	15 4	...	...	160 0	160 0	11 8	12 0
Western—																										
Jodhpur	12 3	11 14	16 4	17 8	6 4	6 4	7 8	7 8	15 0	15 10	13 12	13 2	...	...	...	...	14 11	17 3	12 8	15 0	...	...	...	...	13 12	13 7
Jaisulmer	10 0	9 12	...	...	8 0	8 0	9 4	9 0	13 10	12 10	11 12	10 12	...	...	...	...	10 9	10 0	...	...	...	...	...	...	21 0	21 0
Bickanir	11 4	11 6	...	...	3 2	3 2	6 11	6 11	...	...	13 8	13 0	...	...	...	...	15 0	15 8	...	...	8 0	8 0	100 0	100 0	13 4	13 4
Central India—																										
Indore	13 0	13 4	13 0	13 0	7 0	7 0	8 0	8 0	19 0	18 4	15 8	15 8	...	*	...	*	16 0	16 0	21 0	21 0	16 0	16 0	120 0	120 0	10 4	10 4
Nimach Cantonment	13 0	13 0	18 11	19 0	8 0	8 0	10 0	10 0	17 11	18 0	15 0	15 0	...	...	...	...	18 0	18 8	17 11	18 0	17 0	18 0	160 0	160 0	12 0	11 13
Baghelkhand (Satna)	16 8	16 0	21 8	20 8	8 0	8 0	15 0	14 0	19 8	19 0	5 0	15 0	...	...	...	...	17 8	17 8	...	...	20 0	20 8	180 0	160 0	10 8	10 8
Goona	15 0	15 0	15 0	15 0	8 0	8 0	8 4	8 4	17 8	17 8	12 0	...	...	...	...	...	18 0	18 0	18 0	18 0	...	...	200 0	200 0	10 0	10 0
Gwalior	11 9	11 9	13 3	13 14	7 4	7 4	8 2	8 4	14 2	14 12	13 8	13 10	...	...	9 1	9 1	15 14	16 10	15 7	15 11	18 2	18 13	126 14	126 14	10 0	10 0

* No sale. † For unhusked grain. ‡ For husked grain. § Not procurable. ‖ Six pies per bundle.

r In sub-divisions retail prices of salt per rupee are:—Beguserai 9-4 sers and Jamui 9 sers.

s In sub-divisions retail prices of salt per rupee are:—Buxar 10-8 sers, Bhabooa 9-8 sers, and Sasseram 10-4 sers.

t In sub-divisions retail prices of salt per rupee are:—Madhubani 10 sers and Tajpore 10-8 sers.

u At Hajipore and Sitamarhi retail price of salt 10 sers per rupee.

v At Bettiah retail price of salt 9-8 sers per rupee.

RETAIL PRICES FOR THE 2nd HALF OF JANUARY 1889—*continued.*

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or Cholum (*Sorghum vulgare*).		Bajra or Cumbu (*Pennisetum typhoideum*).		Marua or Ragi (*Eleusine coracana*).		Kangni or Kakun, Italian millet (*setaria italica*).		Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar or Thur Cadjan Pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch	S. Ch.	S. Ch.	S. Ch.	S. Ch	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Punjab—																										
Southern—																										
Hissar	17 0	18 0	22 0	22 0	...	...	10 0	10 0	23 0	23 0	19 0	19 0	*	*	*	*	25 0	25 0	18 0	18 0	*	*	85 0	85 0	10 0	10 0
Ferozepore	17 0	17 0	25 0	25 0	...	...	11 0	10 0	24 0	24 0	20 0	19 0	*	*	16 0	16 0	22 0	22 0	24 0	24 0	13 0	12 0	100 0	100 0	13 0	13 0
Montgomery	16 0	16 0	23 0	20 0	...	...	10 0	10 0	23 0	21 0	15 0	16 0	†	†	24 0	20 0	20 0	21 0	20 0	18 0	12 0	12 0	200 0	200 0	11 0	11 0
Central—																										
Gurgaon	17 0	17 0	23 0	23 0	...	...	11 0	10 0	21 0	22 0	19 0	19 0	*	*	*	*	15 0	23 0	20 0	20 0	13 0	22 0	130 0	130 0	11 0	11 0
Delhi	15 0	15 0	22 0	21 0	...	...	12 0	12 0	22 0	20 0	16 0	17 0	...	...	12 0	12 0	22 0	22 0	21 0	20 0	22 0	22 0	80 0	70 0	11 0	10 0
Rohtak	16 0	16 0	20 0	20 0	...	...	11 0	11 0	23 0	23 0	20 0	20 0	*	*	*	*	24 0	24 0	18 0	18 0	20 0	20 0	120 0	120 0	12 0	11 0
Karnál	16 0	16 0	23 0	23 0	...	...	12 0	12 0	25 0	25 0	17 0	17 0	22 0	22 0	17 0	17 0	25 0	24 0	23 0	23 0	19 0	21 0	140 0	140 0	10 0	10 0
Lahore	16 0	16 0	24 0	24 0	...	...	9 0	9 0	24 0	24 0	18 0	14 0	†	†	20 0	20 0	21 0	21 0	21 0	21 0	12 0	12 0	100 0	100 0	12 0	12 0
Sub-montane—																										
Umballa	18 0	18 0	24 0	24 0	...	...	12 0	12 0	24 0	24 0	20 0	20 0	20 0	20 0	12 0	12 0	24 0	24 0	23 0	23 0	16 0	16 0	130 0	130 0	12 0	12 0
Ludhiána	19 0	19 0	26 0	25 0	...	...	12 0	11 0	26 0	26 0	22 0	22 0	*	...	20 0	20 0	25 0	25 0	26 0	25 0	14 0	14 0	110 0	110 0	13 0	13 0
Jullundur	18 0	18 0	24 0	24 0	...	...	8 0	8 0	24 0	24 0	18 0	18 0	‡	‡	20 0	20 0	20 0	22 0	24 0	26 0	‡	‡	100 0	100 0	12 8	12 8
Hoshiárpur	18 0	18 0	23 0	24 0	...	...	10 0	12 0	24 0	24 0	20 0	19 0	14 0	14 0	24 0	20 0	22 0	22 0	23 0	23 0	20 0	13 0	100 0	90 0	13 0	13 0
Gurdáspur	17 0	17 0	22 0	22 0	...	...	12 0	12 0	22 0	22 0	14 0	14 0	*	*	12 0	12 0	20 0	20 0	22 0	22 0	10 0	8 0	120 0	120 0	13 0	12 0
Amritsar	17 0	17 0	22 0	22 0	...	...	10 0	11 0	22 0	23 0	18 0	18 0	†	*	18 0	18 0	22 0	22 0	23 0	22 0	*	...	90 0	90 0	13 0	13 0
Hills—																										
Simla	13 0	13 0	...	†	...	...	9 0	9 0	16 0	16 0	15 0	15 0	16 0	†	...	†	17 0	16 0	16 0	16 0	10 0	11 0	65 0	65 0	9 0	9 0
Kángra	13 0	13 0	18 0	17 0	...	...	12 0	12 0	12 0	12 0	10 0	10 0	24 0	24 0	8 0	8 0	17 0	16 0	17 0	17 0	16 0	14 0	100 0	100 0	9 0	10 0
North-western—																										
Siálkote	17 0	17 0	24 0	24 0	...	...	13 0	13 0	23 0	23 0	22 0	22 0	†	†	25 0	25 0	22 0	22 0	22 0	22 0	14 0	12 0	160 0	160 0	13 0	13 0
Gujránwála	16 0	17 0	24 0	24 0	...	...	11 0	11 0	21 0	21 0	15 0	15 0	*	*	10 0	10 0	20 0	20 0	19 0	19 0	8 0	8 0	90 0	90 0	13 0	13 0
Gujrát	17 0	17 0	22 0	22 0	...	...	9 0	9 0	20 0	20 0	18 0	18 0	*	*	12 0	12 0	20 0	20 0	19 0	19 0	*	11 0	120 0	120 0	13 0	13 0
Jhelum	17 0	16 0	22 0	22 0	...	...	10 0	10 0	21 0	21 0	18 0	19 0	*	*	10 0	‡	20 0	20 0	20 0	20 0	11 0	*	160 0	160 0	14 0	14 0
Ráwalpindi	15 0	15 0	22 0	22 0	...	...	11 0	11 0	23 0	23 0	17 0	17 0	‡	‡	16 0	16 0	19 0	19 0	18 0	19 0	17 0	17 0	100 0	96 0	13 8	13 8
Hazára	13 0	13 0	19 0	18 0	...	...	11 0	11 0	...	‡	16 0	12 0	*	*	12 0	12 0	17 0	16 0	17 0	16 0	*	*	120 0	80 0	11 0	11 0
Peshawar	14 0	14 0	21 0	22 0	...	...	10 0	10 0	24 0	23 0	15 0	15 0	*	*	19 0	19 0	16 0	16 0	19 0	19 0	23 0	23 0	93 0	108 0	40 0	40 0
Kohát	13 0	12 0	19 0	20 0	...	...	11 0	11 0	17 0	17 0	16 0	16 0	‡	†	16 0	22 0	16 0	16 0	20 0	15 0	‡	†	130 0	130 0	60 0	60 0
Western—																										
Shahpur	16 0	16 0	22 0	22 0	...	...	10 0	9 0	22 0	22 0	20 0	20 0	20 0	20 0	17 0	18 0	20 0	20 0	20 0	20 0	10 0	10 0	240 0	240 0	13 0	13 0
Jhang	17 0	16 0	26 0	25 0	...	...	10 0	10 0	22 0	22 0	19 0	19 0	20 0	20 0	20 0	16 0	16 0	20 0	20 0	20 0	10 0	10 0	240 0	200 0	12 8	12 12
Mooltan	14 0	14 0	23 0	22 0	...	...	11 0	11 0	20 0	20 0	17 0	17 0	*	*	22 0	22 0	17 0	17 0	18 0	18 0	*	*	100 0	100 0	12 0	12 0
Bannu	15 0	16 0	20 0	21 0	...	...	10 0	10 0	20 0	21 0	16 0	17 0	8 0	8 0	8 0	8 0	18 0	18 0	21 0	20 0	12 0	11 0	60 0	60 0	40 0	40 0
D. I. Khán	15 0	14 0	24 0	24 0	...	...	8 0	8 0	22 0	22 0	19 0	19 0	15 0	15 0	5 0	5 0	17 0	18 0	16 0	16 0	†	†	112 0	112 0	43 0	42 0
Muzaffargarh	15 0	15 0	23 0	23 0	...	...	12 0	12 0	16 0	16 0	17 0	17 0	†	†	†	†	17 0	17 0	...	†	11 0	11 0	110 0	110 0	12 0	12 0
D. G. Khán	15 0	15 0	20 0	21 0	...	...	10 0	10 0	19 0	21 0	18 0	19 0	‡	‡	*	‡	16 0	17 0	...	‡	*	‡	75 0	75 0	27 0	27 0
Sind and Baluchistan—																										
Karáchi	11 8	11 8	18 0	18 0	8 0	8 0	11 0	11 0	16 0	16 0	13 0	13 0	†	†	†	†	16 0	15 0	14 0	14 0	7 0	7 0	90 0	90 0	14 0	14 0
Hyderabad (Gidu Bandar)	11 8	11 0	18 8	18 8	7 8	7 0	9 8	9 8	18 8	18 8	14 8	15 0	...	...	...	...	13 8	14 8	...	...	...	...	140 0	160 0	11 8	11 8
Thar and Párkar (Umarkot)	12 0	12 0	...	...	...	...	12 0	12 0	...	...	12 0	12 0	...	...	...	...	...	...	...	...	...	...	120 0	120 0	12 0	12 0
Sukkur	13 4	13 8	18 8	17 8	8 8	8 12	11 8	14 8	20 0	20 0	18 4	17 8	...	...	...	...	17 0	17 0	...	...	11 0	11 0	120 0	160 0	12 13	12 8
Shikárpur	11 8	11 8	15 8	15 8	8 12	7 0	9 8	8 0	19 8	19 8	19 8	18 0	...	...	...	...	14 8	14 8	...	...	9 0	8 8	160 0	140 0	11 8	11 8
Upper Sind Frontier	12 0	12 8	16 0	15 0	8 0	9 0	10 0	11 0	24 0	24 0	19 0	19 0	...	...	...	...	14 8	15 0	...	...	10 0	...	160 0	160 0	11 0	11 0
Quetta	12 4	12 2	13 0	12 10	5 0	5 0	8 2	7 6	15 8	16 0	†	...	†	...	†	...	12 0	12 0	13 8	12 8	†	...	64 0	64 0	9 0	9 0

Bombay—																										
Konkan—																										
Karwar	12 0	11 8	...	...	7 0	7 0	11 8	11 0	20 0	20 0	...	...	24 0	24 0	12 0	12 0	12 0	12 0	...	...	10 0	9 0	213 5	213 5	11 0	11 0
Ratnágiri	9 4	9 4	...	...	9 4	9 4	10 9	10 9	15 10	15 10	13 8	13 8	16 7	16 7	...	...	13 4	11 14	...	...	9 9	9 9	135 0	135 0	11 0	11 0
Colába (Alibág)	10 0	8 0	...	...	...	...	11 4	11 4	...	...	...	...	...	...	...	...	12 0	10 0	...	...	...	...	90 0	90 0	12 0	12 0
Bombay	9 1	9 9	17 0	16 2	6 7	6 7	10 13	10 10	18 8	18 10	12 9	12 6	19 5	15 1	12 15	12 3	13 3	13 11	17 15	15 1	7 3	7 6	67 1	68 15	10 1	10 1
Tanna (Salsette)	8 0	8 0	...	...	7 3	7 3	9 7	9 7	...	...	11 4	11 4	...	...	...	...	12 5	12 5	...	...	6 7	7 1	53 2	71 2	12 4	12 4
Deccan—																										
Dharwar (Hubli)	15 0	15 0	...	...	11 0	10 0	12 0	11 0	25 0	25 0	23 0	21 0	31 0	31 0	...	...	14 0	13 0	...	...	26 0	26 0	80 0	80 0	9 0	9 0
Belgaum	16 8	15 0	...	...	12 0	12 0	13 0	12 8	21 0	20 0	19 0	19 0	25 0	26 0	17 0	17 0	15 0	12 8	...	...	12 8	11 8	67 0	70 0	12 0	12 0
Satara	10 11	10 11	13 0	13 0	9 9	8 3	10 0	10 0	13 5	13 5	12 15	12 5	16 5	16 5	18 3	18 3	16 4	16 4	19 2	19 2	12 6	16 8	97 1	97 1	11 10	11 10
Sholápur	14 1	14 8	17 6	17 6	7 9	8 8	9 7	10 6	19 6	19 13	17 7	18 6	...	...	...	...	12 0	12 0	...	...	13 13	14 3	82 10	82 10	11 8	11 8
Bijápur	13 5	13 5	10 4	10 4	7 3	7 3	9 15	9 15	18 0	18 0	16 3	16 3	...	...	...	...	14 14	14 14	...	...	10 2	10 2	80 0	80 0	9 10	9 10
Poona (City)	11 6	11 8	13 9	10 3	8 9	8 9	9 3	9 13	13 1	14 2	12 10	11 8	16 6	16 6	...	...	13 13	13 13	...	..	14 7	13 15	60 13	60 13	11 2	11 2
Khandesh—																										
Ahmadnagar	12 14	13 6	...	...	8 0	8 0	9 1	9 1	15 0	15 0	13 0	13 8	...	...	...	...	16 3	16 10	...	...	12 0	11 8	85 0	85 0	11 6	11 6
Násik	14 12	14 12	...	...	9 0	9 0	10 8	10 8	...	...	14 6	14 4	17 10	18 3	...	...	17 2	17 2	...	...	11 4	11 4	106 8	106 8	12 12	12 12
Khandesh (Dhulia)	12 14	12 14	...	...	7 8	7 8	9 6	9 6	15 7	15 7	14 1	12 7	...	...	12 10	12 10	14 13	14 13	...	...	...	...	106 0	106 0	10 8	10 8
Guserat—																										
Surat	12 0	12 0	13 0	13 0	6 0	6 0	8 0	8 0	15 0	15 0	14 0	14 0	...	...	6 0	6 0	10 0	10 0	...	...	8 0	8 0	100 0	120 0	12 0	12 0
Broach	11 0	11 0	...	...	7 8	7 8	9 8	9 8	14 0	14 0	12 8	12 8	...	...	...	...	12 8	12 8	...	...	12 0	12 0	120 0	120 0	12 12	12 12
Kaira	11 13	11 13	17 12	17 12	7 10	7 10	10 0	10 0	16 0	16 0	13 14	13 14	16 0	16 0	...	...	14 8	13 5	...	...	10 0	10 10	90 0	90 0	13 8	13 5
Baroda Camp (Sadar Bazar)	9 2	9 2	8 9	...	6 4½	6 4½	6 15	6 15	13 2½	13 11	12 9	12 9	12 9	13 11	...	...	11 3½	11 3½	...	...	9 2	9 2	80 0	80 0	10 13½	10 13½
Ahmedabad (Daskrohi)	11 8	11 8	...	...	6 0	6 8	8 0	8 0	14 0	15 0	14 0	14 0	...	...	...	...	16 0	16 0	...	...	10 0	10 0	80 0	80 0	13 8	13 8
Panch Mahals (Godhra)	10 0	10 0	...	...	7 2	8 0	10 0	10 0	17 6	17 6	13 2	13 2	17 6	17 6	...	...	15 0	15 0	16 0	17 6	9 4	12 6	160 0	160 0	11 2	11 2
Deesa Cantonment	12 13	12 8	12 0	11 6	7 0	7 0	8 0	8 0	14 8	13 11	14 0	14 0	...	...	...	...	15 0	15 0	...	...	9 8	9 8	150 0	150 0	11 0	11 12
Kathiawar—																										
Rájkot	13 0	11 12	...	...	6 8	6 8	7 12	7 8	13 12	13 5	13 0	11 12	...	...	...	...	15 8	13 8	...	...	7 8	7 8	100 0	100 0	40 0	40 0
Central Provinces—																										
Western—																										
Nimár	14 4	14 4	...	...	7 8	7 8	11 7	11 7	16 8	16 8	...	...	...	...	...	...	14 3	14 3	...	...	10 11	10 11	120 0	120 0	10 13	10 13
Khandwa-Ásirgarh Cant.	13 0	13 0	...	...	9 0	9 0	11 0	11 0	16 0	15 11	15 0	14 0	...	...	13 0	13 0	15 14	14 0	...	...	9 8	9 8	160 0	160 0	10 0	10 0
Hoshangabad	13 8	13 0	...	...	7 8	7 8	9 0	9 0	16 0	16 0	...	...	...	...	...	...	20 0	18 0	...	...	10 8	10 8	80 0	80 0	9 8	9 8
Betúl	13 9	13 9	...	...	9 9	9 9	10 0	10 0	17 7	17 7	...	...	...	...	...	...	18 4	18 4	...	...	11 6	11 6	320 0	320 0	7 9	7 9
Chhindwára	14 0	14 0	...	...	8 0	8 0	...	10 0	20 9	20 9	...	...	...	...	...	...	...	21 11	...	...	10 8	10 8	160 0	160 0	9 2	9 2
Nágpur	16 4	16 14	...	...	8 12	8 7	12 8	12 3	21 4	20 10	...	...	...	...	...	...	20 0	19 11	...	...	12 8	11 4	119 0	119 0	9 13	9 13
Wardha	18 7	17 2	...	...	10 0	10 0	11 7	11 7	24 0	24 0	...	...	...	...	...	...	16 0	16 0	...	...	16 0	16 0	124 0	124 0	9 10	9 10
Central—																										
Narsinghpur	14 10	13 8	...	...	9 3	8 15	12 11	9 12	...	17 0	...	...	...	...	...	...	24 3	17 10	...	...	13 11	13 10	200 0	200 0	9 2	9 10
Saugor	15 14	14 13	...	...	8 10	9 4	9 8	10 4	...	...	...	...	...	...	...	...	19 10	17 1	...	...	10 8	10 8	180 0	180 0	9 1	9 2
Damoh	17 14	16 0	...	...	10 15	11 7	11 7	12 11	...	...	...	...	...	...	...	...	20 0	17 2	...	...	10 11	10 11	200 0	200 0	9 2	9 2
Jubbulpore	14 0	13 2	...	...	7 13	8 0	10 0	8 2	17 13	17 0	...	...	...	...	...	...	18 13	17 2	...	...	10 0	10 0	130 0	120 0	9 0	9 6
Mandla	16 0	15 0	...	...	10 0	8 0	12 0	10 0	20 0	19 0	...	...	...	...	...	...	22 0	22 8	...	...	10 0	9 0	256 0	256 0	9 8	9 8
Seoni	16 9	14 15	...	...	10 3	10 3	13 9	13 9	...	...	...	...	...	...	...	...	21 5	19 8	...	...	10 15	10 15	200 0	200 0	9 10	9 10
Bálághát	18 6	18 6	...	...	13 2	13 2	17 14	17 14	...	...	...	...	...	...	...	...	19 3	19 3	...	...	12 8	12 8	192 0	192 0	9 0	9 0
Bhandára	17 8	17 8	...	...	10 0	10 0	16 4	16 4	...	...	...	...	...	...	...	...	22 8	23 12	...	...	10 0	10 0	200 0	200 0	9 2	9 2
Chánda	17 13	17 13	...	...	...	...	17 10	17 10	26 9	26 9	...	...	...	...	...	...	15 8	15 8	...	...	10 0	10 0	400 0	400 0	8 14	8 14
Eastern—																										
Biláspur	19 14	19 14	...	...	10 3	10 3	10 10	14 10	...	...	...	...	...	...	...	...	16 12	14 0	...	...	15 4	10 15	96 0	96 0	8 13	8 0
Raipur	19 11	19 11	...	...	10 4	10 4	15 15	15 15	...	...	...	...	...	...	...	...	16 0	16 0	...	...	13 0	13 0	80 0	80 0	8 0	8 0
Sambalpur	14 14	14 0	...	...	12 4	12 4	17 8	18 6	...	...	...	...	...	...	...	...	12 0	12 0	...	...	8 0	8 0	160 0	160 0	8 12	9 3
Berar—																										
Buldána	16 0	16 0	...	...	8 0	8 0	10 0	10 0	20 0	20 0	17 0	17 0	...	...	...	...	16 0	17 0	...	...	10 0	11 0			9 0	9 0
Básim	17 13	17 5	...	...	8 0	7 8	10 0	10 0	24 10	24 0	24 0	24 0	...	...	...	...	21 5	20 10	...	...	13 0	15 5			9 0	9 0
Akola	16 0	16 0	...	...	7 0	7 0	8 0	8 0	18 0	18 0	15 0	15 0	...	...	...	...	18 0	18 0	...	...	15 0	15 0	§	§	10 0	10 8
Ellichpur	14 0	14 0	8 0	8 0	7 0	7 0	8 6	8 6	18 0	18 12	16 0	16 0	...	...	...	...	15 0	14 12	...	...	18 0	...			9 4	9 4
Amráoti	15 0	15 0	...	...	6 13	7 0	8 2	8 0	19 10	19 0	14 0	14 0	...	...	...	...	16 0	16 0	...	...	12 6	12 0			9 0	9 0
Wún	14 8	14 0	...	...	9 0	9 0	10 0	10 0	19 0	20 0	...	...	...	...	...	...	16 0	16 0	...	...	20 0	20 0			10 0	10 0
Nizam's Territories—																										
Secunderabad	14 13	13 13	...	...	6 12	6 12	11 1	10 14	18 13	18 13	...	16 12	...	...	...	...	13 13	13 3	...	...	20 1	18 13	125 0	125 0	8 12	8 14
Boláram	14 7	14 1	...	...	7 11	7 11	9 0	9 5	23 2	19 15	...	...	...	...	...	...	14 7	14 1	...	...	...	...	116 14	116 14	9 0	9 0
Chadarghat	12 0	11 0	...	...	7 0	6 12	9 12	9 8	21 0	18 8	21 0	21 0	...	...	...	...	15 0	13 8	...	...	...	...	120 0	120 0	9 12	9 8

* Not produced. † Not procurable. ‡ No sale. § Firewood is sold by head-load, cart-load, and bullock-load.

RETAIL PRICES FOR THE 2nd HALF OF JANUARY 1889 —*concluded*.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or Cholum (*Sorghum vulgare*).		Bajra or Cumbu (*Pennisetum typhoideum*).		Marua or Ragi (*Eleusine coracana*).		Kangni or Kakun, Italian millet (*Setaria italica*).		Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar or Thúr Cadjan Pka (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Madras—																										
Malabar Coast—																										
Malabar	8 10	8 10	...	...	12 10	12 10	13 6	13 6	*	*	*	*	20 6	20 6	...	...	...	...	...	...	...	...	136 2	136 2	11 11	11 11
S. Canara	8 2	8 2	...	...	12 10	12 10	14 13	14 13	*	*	*	*	21 13	21 13	...	...	...	...	...	...	...	...	128 13	128 13	13 5	13 5
South, central—																										
Coimbatore	9 13	9 13	...	...	12 10	12 10	13 10	13 10	21 11	21 11	25 6	25 6	26 3	26 3	...	...	...	...	...	...	...	...	133 10	133 10	11 11	11 11
Nilgiris	8 8	8 8	...	...	9 10	10 6	11 3	11 3	20 0	19 10	16 13	18 3	20 3	20 3	...	...	...	...	...	...	...	...	161 13	161 13	10 2	10 2
Salem	10 3	10 3	...	...	13 2	12 3	14 2	13 3	22 13	25 0	21 5	21 5	30 13	29 2	...	...	...	...	...	...	...	...	186 10	186 10	13 8	13 8
Central—																										
Bellary	13 6	13 6	...	...	12 10	12 5	14 0	13 8	30 14	30 14	20 11	19 11	37 13	37 13	...	...	...	...	...	...	...	...	97 3	97 3	11 14	11 14
Anantapur	11 8	11 8	...	...	13 6	13 6	14 0	15 2	31 6	31 6	25 6	25 6	34 0	34 0	...	...	...	...	...	...	...	...	155 8	155 8	11 5	11 5
Cuddapah	14 0	13 3	...	...	12 13	12 13	14 14	15 6	26 2	24 8	22 8	24 11	32 5	32 5	...	...	...	...	...	...	...	...	140 0	140 0	12 10	12 10
Kurnool	11 6	11 6	...	...	11 6	11 6	12 3	12 3	21 14	21 11	20 0	20 0	*	*	...	...	...	...	...	...	...	...	113 0	124 10	11 11	11 11
East Coast, north—																										
Ganjam	10 5	10 5	...	...	12 3	12 3	13 0	13 0	*	*	*	*	16 13	19 13	...	...	...	...	...	...	...	...	194 6	194 6	12 0	11 3
Vizagapatam	13 0	13 0	...	...	9 0	9 8	10 3	10 11	19 6	21 2	19 13	21 13	19 3	19 3	...	...	...	...	...	...	...	...	116 10	116 10	11 11	11 11
Godávari	13 8	13 8	...	...	14 14	14 14	16 0	16 0	23 0	23 0	21 2	21 2	29 2	27 5	...	...	...	...	...	...	...	...	243 0	243 0	12 0	12 0
East Coast, central—																										
Kistna	9 6	10 6	...	...	13 2	13 11	13 13	14 5	22 2	22 2	*	*	25 5	23 5	...	...	...	...	...	...	...	...	170 2	170 2	13 3	13 3
Nellore	9 14	9 14	...	...	12 14	12 14	14 0	14 0	22 2	22 2	20 14	20 14	25 8	25 8	...	...	...	...	...	...	...	...	93 5	93 5	11 11	11 11
East Coast, south—																										
Madras	10 10	10 10	...	...	11 10	11 10	13 6	13 6	*	*	*	*	26 0	26 0	...	...	...	...	...	...	...	...	89 14	89 14	12 5	12 5
Chingleput	*	*	...	...	13 8	12 3	14 5	16 0	*	*	20 8	17 3	27 6	27 6	...	...	...	...	...	...	...	...	122 8	122 8	12 0	12 0
N. Arcot	9 6	8 13	...	...	11 10	12 3	13 3	14 2	*	*	*	*	34 3	34 3	...	...	...	...	...	...	...	...	194 6	194 6	11 5	11 5
S. Arcot	8 10	8 10	...	...	13 14	13 14	14 14	14 14	*	*	27 0	27 0	27 0	27 0	...	...	...	...	...	...	...	...	209 0	209 0	11 11	10 13
Tanjore	8 2	8 2	...	...	12 8	12 8	15 0	15 0	*	*	26 2	26 2	31 11	31 11	...	...	...	...	...	...	...	...	166 3	166 3	12 14	12 14
Trichinopoly	8 10	8 10	...	...	12 3	12 10	12 11	13 2	19 10	*	21 10	21 10	24 14	23 10	...	...	...	...	...	...	...	...	143 6	143 6	13 0	13 0
Southern—																										
Tinnevelly	8 8	8 8	...	...	11 2	11 2	12 13	12 13	*	*	*	*	*	*	...	...	...	...	...	...	...	...	53 5	52 8	15 3	14 13
Madura	10 2	9 6	...	...	12 10	12 10	13 8	13 8	25 14	25 14	23 8	23 8	27 2	27 2	...	...	...	...	...	...	...	...	131 3	131 3	13 10	13 10
Mysore—																										
Mysore	10 8	11 0	9 8	10 0	10 12	10 8	12 0	12 0	30 0	30 0	30 0	28 0	29 0	28 8	20 0	12 0	11 12	12 0	...	...	13 0	12 0	102 0	96 0	8 4	8 0
Bangalore	10 8	10 8	11 0	11 0	9 8	9 8	11 8	11 8	23 0	23 0	...	...	32 0	32 0	...	...	11 8	11 8	...	...	14 8	13 8	96 0	96 0	9 4	9 8
Kolar	10 0	10 0	9 0	9 0	10 0	10 8	13 8	14 0	26 0	27 0	...	...	42 0	40 0	...	...	10 0	10 4	27 0	27 0	15 0	16 0	144 0	156 0	9 0	9 0
Tumkur	11 0	11 0	10 8	11 0	12 0	11 0	13 0	12 0	...	...	...	...	40 0	40 0	...	...	11 0	11 0	...	...	16 0	15 0	340 0	340 0	9 0	9 0
Hassan	...	...	10 0	10 0	12 8	12 0	15 0	13 0	...	...	...	...	42 0	42 0	...	...	12 0	11 0	...	...	15 0	12 0	96 0	96 0	8 8	8 0
Kadur	10 0	10 0	11 0	11 0	16 0	15 0	18 0	18 0	...	...	...	...	48 0	48 0	...	...	13 0	13 0	...	...	10 0	10 0	320 0	320 0	9 0	10 0
Shimoga	12 10	11 9	...	12 10	11 9	11 9	14 11	14 11	31 8	29 7	...	...	48 5	33 10	...	...	14 11	12 10	...	...	...	...	480 0	480 0	10 8	10 8
Chitaldrug	13 0	13 0	15 0	14 0	11 0	10 0	13 0	13 0	48 0	48 0	32 0	32 0	55 0	55 0	70 0	65 0	12 0	12 0	...	...	18 0	20 0	320 0	320 0	8 0	8 0
Coorg—																										
Coorg	9 0	9 0	8 0	8 0	13 8	13 8	16 8	15 8	...	...	...	...	33 0	35 8	...	...	25 0	23 8	...	...	...	...	110 0	110 0	10 0	10 0
Aden	8 0	8 0	...	...	6 3	6 3	8 0	8 0	10 3	10 3	9 4	9 4	...	...	...	...	9 4	9 4	...	...	5 9	5 9	65 5	65 5	32 0	32 0

* No sale.

DEPARTMENT OF FINANCE AND COMMERCE,
(*Statistical Branch*).

E. J. SINKINSON,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

No. XLVII OF 1888-89.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	Railways.	Total mean length open.	Receipts for week ending 25th February, 1888. Total.	Per mile open	Total mean length open.	Receipts for week ending 23rd February, 1889. Total.	Per mile open.	Total Receipts from 1st April, 1887, to 25th Feb., 1888. Total.	Per mile open per week.	Total Receipts from 1st April, 1888, to 23rd Feb., 1889. Total.	Per mile open per week.	Total Increase in 1888-89.	Total Decrease in 1888-89.
	State Lines worked by Companies.		R	R		R	R	R	R	R	R	R	R
9th Mar., 1889	East Indian	1,514	10,37,190	685	1,514	9,51,115	628	4,15,48,256	584	3,95,93,509	557	...	19,54,747
2nd ditto	Rajputana-Malwa (a)	1,664	4,23,532	254	1,664	4,25,000	255	1,50,23,155	191	1,67,16,364	214	16,93,209	...
9th ditto	Sindia	75	9,751	130	75	8,165	109	4,02,283	114	3,29,574	94	...	72,709
9th ditto	Patna-Gya	57	12,383	216	57	8,897	156	4,65,442	173	4,31,200	160	...	34,242
2nd ditto	Bengal-Nagpur (b)	186	24,719	133	293	60,830	207	12,74,027	145	15,62,139	162	2,88,112	...
9th ditto	Dildarnagar-Ghazipur	12	1,150	96	12	611	51	43,258	77	40,368	72	...	2,890
2nd ditto	Mysore	140	10,405	74	173	11,610	67	4,63,688	71	5,31,827	81	68,139	...
2nd ditto	Southern Mahratta(c)	850	59,207	70	854	84,533	99	28,75,958	78	35,25,074	88	6,49,116	...
23rd Feb., 1889	Indian Midland	136	10,783	79	437	(d)49,991	114	1,93,337	83	(d)8,52,391	102	6,59,054	...
23rd ditto	Villupuram-Dharmaveram (*Nellore Branch*)	83	3,642	44	83	6,015	72	(e) 79,151	41	2,21,900	57	1,42,749	...
23rd ditto	Bareilly-Pilibhit	36	2,708	75	36	2,023	56	80,569	49	81,990	50	1,421	...
2nd Mar., 1889	Lucknow-Sitapur-Sihramau	105	5,461	52	105	6,640	63	1,92,461	39	2,35,129	48	42,668	...
	TOTAL	4,858	16,00,931	330	5,303	16,15,430	305	6,26,41,585	284	6,41,21,465	277	14,79,880	...
	State Lines worked by Government.												
2nd Mar., 1889	North-Western (f)	2,470	5,20,688	211	2,390	4,39,020	184	1,89,91,273	177	2,29,31,097	204	39,39,824	...
2nd ditto	Oudh & Rohilkhand(g)	693	1,67,329	241	692	1,27,594	184	61,49,230	190	60,61,980	186	...	87,256
23rd Feb., 1889	Wardha Coal	45	19,252	428	45	22,822	507	6,83,911	321	7,66,058	363	82,147	...
2nd Mar., 1889	Bengal Central	125	13,943	112	125	14,030	112	6,06,021	103	6,38,298	109	32,277	...
2nd ditto	Eastern Bengal Railways (h)	645	2,00,964	312	673	1,91,580	285	87,83,087	290	96,61,436	306	8,78,349	...
2nd ditto	Nalhati	27	2,401	88	27	2,103	77	83,843	67	90,717	72	6,874	...
2nd ditto	Tirhoot	259	44,596	172	273	34,222	125	16,22,581	140	14,80,532	121	...	1,42,049
23rd Feb., 1889	Burma	333	90,972	273	441	1,01,169	229	28,97,860	185	28,84,550	152	...	13,310
2nd Mar., 1889	Jorhat	31	640	21	31	1,198	39	45,356	35	55,524	40	10,168	...
2nd ditto	Cherra-Companyganj	7	125	17	7	49	7	10,114	29	7,906	22	...	2,208
	TOTAL	4,635	10,60,910	229	4,704	9,33,787	198	3,98,73,282	190	4,45,78,098	204	47,04,816	...
	Lines worked by Guaranteed Companies.												
2nd Mar., 1889	Madras	840	1,77,271	211	840	1,75,843	209	74,23,746	187	75,91,382	192	1,67,636	...
23rd Feb., 1889	South Indian	654	99,894	153	654	99,937	153	46,14,224	149	49,43,688	161	3,29,464	...
2nd Mar., 1889	Great Indian Peninsula	1,504	8,73,650	581	1,447	8,60,295	595	3,53,81,489	499	3,73,33,374	532	19,51,885	...
2nd ditto	Bombay, Baroda and Central India	461	2,83,311	615	461	2,99,000	649	1,08,58,434	498	1,14,68,550	529	6,10,116	...
	TOTAL	3,459	14,34,126	415	3,402	14,35,075	422	5,82,77,893	356	6,13,36,994	384	30,59,101	...
GRAND TOTAL (GUARANTEED AND STATE)		12,952	40,95,967	316	13,409	39,84,292	297	16,07,92,716	271	17,00,36,557	279	92,43,797	...
GROSS ESTIMATED EXPENSES		...	...	...	...	...	...	8,31,75,127	140	8,84,33,758	145	...	...
NET RECEIPTS		...	...	...	...	...	...	7,76,17,633	131	8,16,02,799	134	39,85,166	...
	Assisted Companies.												
9th Mar., 1889	Bengal and North-Western	376	53,891	143	376	53,360	142	18,39,587	103	19,96,024	113	1,56,437	...
9th ditto	Tarakeshwar	22	6,395	287	22	5,678	255	2,39,799	229	2,45,765	235	5,966	...
23rd Feb., 1889	Rohilkhand-Kumaun	67	3,743	56	67	3,859	58	2,84,951	92	3,03,857	99	18,906	...
23rd ditto	Dibru-Sadiya	78	8,051	103	78	9,372	120	3,69,480	100	3,94,780	108	25,300	...
	TOTAL	543	72,080	133	543	72,269	133	27,33,817	106	29,40,426	114	2,06,609	...
	Native States.												
23rd Feb., 1889	The Nizam's Guaranteed Company	277	36,276	131	354	52,631	149	14,49,507	139	16,27,226	116	1,77,719	...
2nd Mar., 1889	The Gaekwar's	59	2,787	47	59	3,390	58	1,42,246	51	1,26,590	46	...	15,727
2nd ditto	The Gaekwar's Mehsana-Vadnagar	21	1,223	58	27	1,060	39	34,732	35	41,275	39	6,543	...
2nd ditto	Bhavnagar-Gondal-Junagarh-Porbandar	193	24,763	128	260	38,664	149	9,16,394	100	10,07,981	105	91,587	...
23rd Feb., 1889	Morvi	68	2,025	30	68	3,411	50	1,23,892	39	1,48,812	47	24,920	...
2nd Mar., 1889	Jodhpore	124	9,207	74	124	7,100	57	3,16,382	54	3,15,550	54	...	832
	TOTAL	742	76,281	103	892	1,06,256	119	29,83,153	92	32,67,363	89	2,84,210	...

(a) Includes the Cawnpore-Achnera State Railway.
(b) Includes the Katni-Umaria State Railway.
(c) Includes the Bellary-Kistna State Railway.
(d) Includes Bhopal-Itarsi State Railway from 1st January, 1889.
(e) Total receipts from 15th September, 1887, to 25th February, 1888.
(f) Includes the Amritsar-Pathankot and Rajpura-Patiala State Railways.
(g) State from 1st January, 1889.
(h) Includes the Northern Bengal, Dacca, Kaunia-Dharlla and Assam-Behar State Railways.

M. C. BRACKENBURY, *Major, R.E.*,
Offg. Deputy Secretary.

CALCUTTA,
The 21st March, 1889.

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FINANCIAL STATEMENT for 1889-90.

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FINANCIAL STATEMENT for 1889-90.

Section I.—Preliminary.

1. THE Financial Statement for 1889-90 deals with the Accounts of 1887-88, which have been finally closed, with the Revised Estimate for the current year, 1888-89, and with the Budget Estimates for the coming year, 1889-90. In this Statement tens of rupees are denoted by the symbol Rx.; tens of rupees represent what used to be called conventional sterling; when pounds sterling are meant the words "true sterling" are always added; pounds sterling are also denoted by the customary symbol, and not by Rx.

In previous years columns have been inserted in Statements A and B, showing (1) differences between the Revised and Budget Estimates of the current year, and (2) differences between the Revised Estimate of the current and the Budget Estimate of the coming year. In order that the change in the financial position, as estimated a year ago and as estimated now, may be seen at a glance, it has been decided to add a column showing the increases and decreases resulting from a comparison of the Budget Estimate of the current year with the Budget Estimate of next year.

The magnitude of the financial transactions of the Government of India is now very great, the aggregate of Revenue and Expenditure, as entered in the estimates for 1889-90, being more than Rx. 166,000,000. The Revenue and Expenditure, as recorded in the Accounts, include the gross receipts and working expenses of Indian State Railways and the net receipts of the old Guaranteed Railways, and it is this inclusion which swells the total Revenue and Expenditure and causes them to increase so rapidly.

The Accounts and Estimates include three distinct categories of Revenue and Expenditure—Imperial, Provincial, and Local,—and deal with the transactions of eight Local Governments and Administrations, and of many Local Funds, as well as with those of the Supreme Government.

The Local Governments and Administrations are Madras, Bombay, Bengal, the North-Western Provinces and Oudh, the Punjab, Burma, the Central Provinces, and Assam; all of which enjoy a considerable measure of financial independence.

The transactions of the Government of India are carried on in India in the silver standard, and in England in the gold standard, and are consequently attended with the inconvenience and uncertainty which result from the frequent and considerable fluctuations in the relative value of the two standards which have been experienced in recent years.

The Accounts of the Government of India also include, as I have already stated, the transactions of a great system of Railways, some of which are owned by the Government, being either worked directly by Government, or leased to Companies, while others are owned and worked by Companies to whom a minimum rate of interest is guaranteed; a few are owned and worked by Private Companies which receive a greater or less amount of assistance from the Government. The contracts between Government and the different Railway Companies are numerous and complex, and vary in their terms in the case of different Railways.

For the reasons I have just stated, the preparation of a satisfactory Financial Statement is a task of difficulty. To fully explain the details of every transaction would weary the attention of the most patient reader or listener, while a mere attempt to sketch briefly the leading features of the situation would exclude much valuable information. In such circumstances nothing is practicable but a compromise, and a compromise, from the very nature of the case, cannot be wholly satisfactory to everybody interested.

Section II.—Accounts of 1887-88.

2. In the Financial Statement of March 1888 the Revenue of the year 1887-88, which was then about to close, was estimated at Rx. 77,926,600, and the Expenditure chargeable thereon at Rx. 80,943,300, the deficit being Rx. 3,016,700; the cost of the Special Defence Works, which were being constructed for the protection of the North-West Frontier and the chief places on the Coast, was included in the Expenditure.

A statement was subsequently published in the *Gazette of India* of the 12th May 1888, giving the corrections in that Estimate rendered necessary by the further information at that time available.

This additional information referred only to the Indian portion of the transactions, and not to the Home Accounts, and indicated a net improvement of Rx. 397,000 as compared with the figures of the Financial Statement, the probable deficit of the year 1887-88 being reduced from Rx. 3,016,700 to Rx. 2,619,700,

3. As the process of compilation of the accounts of the year proceeded. the position was shown to have further improved by Rx. 238,000, making the probable deficit Rx 2,381,700. This alteration of the Estimate was telegraphed to the Secretary of State in August 1888, and was adopted in the "latest estimate" laid before Parliament in the Under-Secretary of State's Financial Statement of September 1888. The probable deficit announced to Parliament was, however, Rx. 1,960,800, and not the sum of Rx. 2,381,700 just mentioned. The difference of Rx. 420,900 was due, as explained by Sir John Gorst, to an improvement in the English Account of Rx. 120,900, and to the inclusion as revenue of a special item,* then estimated at Rx. 300,000, representing the gain by exchange on the capital transactions of Subsidized Railways in England, which had been placed under a suspense head in the Revised Estimates pending the decision of the Secretary of State whether it properly formed an item of current revenue, or not.

4. On closing the Accounts of the year 1887-88 the actual figures proved to be, Revenue Rx. 78,759,744, Expenditure Rx. 80,788,576, and the deficit of 1887-88 is finally shown to be Rx. 2,028,832, being Rx. 68,032 more than the deficit as estimated in September last. The principal differences between the Revised Estimate as given in the last Financial Statement and the Actuals of 1887-88 are set out in the following statement, and complete details will be

* "I mentioned just now a sum of £300,000, which I said the Government had gained by exchange transactions. I must just explain how that arises. The Committee are, no doubt, aware that the Government have contracts with certain Railway Companies—the Southern Mahratta, the Indian Midland, and the Bengal-Nagpur—by which the Government undertake to transmit to India the capital of these Companies subscribed in London, which is required for expenditure in India, at a certain fixed rate of exchange In the case of the Southern Mahratta money is transmitted by contract at 12 rupees per £1 sterling, in the case of the Indian Midland at 12½ rupees per £1 sterling, and in the case of the Bengal-Nagpur a 13 rupees per £1 sterling. The Committee will see that when exchange comes down below the rate namedt in the contract, the Government gain by the transaction. For instance, at the present time, the £1 sterling is nearly equivalent to 15 rupees in India, whereas the Government would only have to pay the Southern Mahratta Railway 12 rupees. So long as the rupee is lower than the exchange rate of the contract there is again, and that gain makes up this sum of Rx. 300,000."

found in the appropriation audit report published in the *Gazette of India* of 16th March 1889.

		1887-88.		Accounts Better.	Accounts Worse.
		Revised Estimate.	Accounts.		
REVENUE.					
India (Imperial, Provincial, and Local)	Rx.	77,560,000	78,389,003	829,003	...
England	£	258,200	261,047	2,847	...
Exchange	Rx.	108,400	109,694	1,294	...
TOTAL	Rx.	77,926,600	78,759,744	833,144	...
EXPENDITURE.					
India—					
Imperial	Rx.	37,405,500	37,201,016	204,484	...
Provincial and Local	Rx.	21,536,500	21,361,271	175,229	...
Adjustment of Provincial and Local	Rx.	+27,700	+370,591	...	342,891
England	£	15,474,400	15,389,065	85,335	...
Exchange	Rx.	6,499,200	6,466,633	32,567	...
TOTAL	Rx.	80,943,300	80,788,576	497,615	342,891
DEFICIT	Rx.	3,016,700	2,028,832	987,868	

5. The Revenue in India (Imperial, Provincial, and Local) proved to be Rx. 829,003 more, and the Expenditure in India (Imperial, Provincial, and Local) Rx. 379,713 less than the estimate of March 1888. Allowing for the increase in the Provincial adjustment of Rx. 342,891, these figures give a net Imperial improvement of Rx. 865,825, and if we add the net improvement in the English Accounts, and under Exchange, of Rx. 122,043, we get a total improvement of Rx. 987,868, being the amount by which the actual deficit falls short of the estimated deficit of March last.

6. Of the increase of Revenue in India, Rx. 244,540 resulted from the gain by exchange on capital transactions of Subsidized Railways in England, which was not taken credit for in the Estimates for reasons already stated, and the balance Rx. 584,463 represents the actual improvement in Revenue. It has been explained on former occasions that the financial year terminates in the middle of the season of heavy revenue collections and large Railway receipts. A difference of a day in the payment of the instalments of Land Revenue due at the end of March may seriously affect the estimate of revenue for the year. If the Land Revenue is paid on 31st March, it appears as a receipt of the year 1887-88; if it is paid on 1st April it appears as a receipt of 1888-89. The estimated results are further liable to be falsified by an unexpected distribution of the Railway traffic between March and April. The months of March and April are also periods of heavy Public Works expenditure, and it is difficult to say beforehand how much of such expenditure will fall into March and how much into April. In fact, for the purposes of the Revised Estimate, the year could hardly end on a more inconvenient date than the last day of the month of March. If the variations from the Estimate occur under Provincial or Local heads the estimated surplus or deficit, which depends solely on Imperial revenue and Imperial expenditure, is not affected, but the total revenue and total expenditure recorded in the Accounts may be materially altered.

7. The improvement in the Revenue figures calls for no further remarks. The reduction of the Indian Imperial Expenditure below that of the Revised Estimate, amounting to Rx. 204,484 in all, was mainly due to a less expenditure of Rx. 115,963 on Special Defence Works, of Rx. 87,162 under Opium, of

Rx. 66,559 under Interest on ordinary Debt, of Rx. 49,937 under Military Works, and to an excess of Rx. 116,739 under working expenses of State Railways. The gain in the English Account was mainly due to reduced Military expenditure and to the resulting saving in exchange. The saving under Provincial and Local expenditure occurs mainly under Civil Works and Irrigation and, in a less degree, under charges for collection of Land and Forest Revenue.

8. The above explanations dispose of the Revenue and Expenditure Account of 1887-88, on the results of which depends the surplus or deficit of the year. The Capital Expenditure on Railways and on Irrigation Works constructed from loan funds amounted to Rx. 2,251,776 and Rx. 533,648 respectively, thus falling short of the anticipations of the Revised Estimates by Rx. 191,976, of which Rx. 122,224 was due to short expenditure on Railways and Rx. 69,752 to short expenditure on Irrigation. This result does not of course affect the question of surplus or deficit on the Revenue and Expenditure Account, and, as already stated, the final result of the year 1887-88 was a deficit of Rx. 2,028,832, including as expenditure Rx. 456,017 on account of Special Defence Works. Excluding the cost of these Works the deficit of 1887-88 was Rx. 1,572,815.

Section III.—Revised Estimates of 1888-89.

9. The Estimates of 1887-88 as originally framed in March 1887 showed a surplus of Rx. 16,700, representing practically a bare equilibrium of Revenue and Expenditure.

As I have just stated, the trifling surplus shown in the Budget Estimate of 1887-88 has proved, on closing the accounts of the year, to have become a deficit of Rx. 2,028,832.

The deterioration in the financial position manifested itself in the course of 1887-88, and led to steps being taken in the course of the year for increasing the revenue. Of the actual deficit, Rx. 1,059,000 were due to the conversion of the India 4 per cent. stock of £48,200,000 into 3½ per cent. stock in consequence of the operation throwing on the Accounts of that year a charge of £1-7-6 per cent. which would otherwise have been paid in 1888-89. A further deterioration resulted from the decision to charge against Revenue the expenditure on Special Defence Works which had been treated in the Estimates as a charge against borrowed money, the additional charge imposed on the Revenue Account being Rx. 456,017. Other causes for apprehension were found in the fall in Exchange, the reduction in the net Railway revenue, the fall in the price of Opium, and increased Military expenditure in Burma. The position was deemed to be of a nature so serious that, as I have said, steps were taken towards the close of the year to add to the revenue by the imposition of fresh taxation. The measures adopted for this purpose were the following—

(1) the raising of the rate of the duty on Salt from R2 to R2-8 a maund, with effect from the 19th January 1888 except in Burma where the rate was raised from 3 annas to R1 a maund;

(2) the imposition of a duty on the import of petroleum with effect from the same date; and

(3) the extension of the Income Tax Act to Lower Burma, from 1888-89.

These measures were estimated to produce about Rx. 1,900,000; but as they were introduced in the end of 1887-88 they had but little effect on the Revenue of that year.

10. The full effect of the measures just referred to would be felt in 1888-89, and the Estimates of that year showed a deficit of only Rx. 698,000 after including in the expenditure of the year a sum of Rx. 1,121,500 for Special Defence Works. If the expenditure on Special Defence Works had been

excluded the Estimates would have shown a surplus of Rx. 423,500. The financial position has, I regret to say, been again affected injuriously by various influences during the progress of the year. On the expenditure side we have had to allow for a considerable fall in Exchange. In the Estimates the rupee was taken at 1-4·9; the rate actually received has been 1-4·38, a fall of more than a half-penny per rupee, which adds Rx. 684,400 to the expenditure of the year. There has also been unforeseen expenditure, estimated at Rx. 387,500, on Military Expeditions—being Rx. 142,500 on the Black Mountain Expedition, and Rx. 210,000 on account of Sikkim, besides Rx. 35,000 on account of the Lushai Expedition. The Revenue Account has been affected by a reduction in the quantity of salt that has paid duty, and there have been short crops in some parts of India—a condition which exercises an injurious effect on the revenue generally.

In face of these adverse circumstances it will be a surprise to most people to learn that, including expenditure on Special Defence Works, we now estimate for a deficit of Rx. 201,700 as against the deficit of Rx. 698,000 which was anticipated in the Financial Statement of March last, and if the cost of Special Defence Works be excluded, for a surplus of Rx. 616,600 as against the previous estimate of Rx. 423,500. Although the improvement is due in some respects to what may be termed accidental and temporary causes, yet, on the other hand, some of the influences which have adversely affected the finances of the year are of a precisely similar character, and the final result is not unsatisfactory.

I shall now explain the various causes which have tended to modify the Budget Estimates of 1888-89.

11. The Revenue of the current financial year 1888-89 was estimated in March last at Rx. 80,010,500; it is now estimated at Rx. 81,585,500, an improvement of Rx. 1,575,000.

The Expenditure proper of 1888-89 was estimated at Rx. 81,192,100 and the Provincial adjustment at *minus* Rx. 483,600, giving a total charge against Revenue of Rx. 80,708,500, the deficit being Rx. 698,000. What is meant by a *minus* Provincial adjustment of Rx. 483,600 is that the total Provincial Expenditure of the year was estimated to exceed the total Provincial Revenue by Rx. 483,600, and this sum was consequently shown as a charge against the accumulated balances of former years, and not against current Provincial Revenue.

The Expenditure properly so called is now estimated at Rx. 81,584,100, and the Provincial adjustment at *plus* Rx. 203,100, giving a total charge against Revenue of Rx. 81,787,200, being an increase over the former estimate of Rx. 1,078,700. The increase of Revenue over the Estimate has exceeded the increase of Expenditure chargeable against that Revenue by Rx. 496,300, and the estimated deficit has been reduced by that amount and now stands at Rx. 201,700 instead of Rx. 698,000.

12. The increase of Revenue for which we have to account is Rx. 1,575,000, and it is due mainly to increases under the following heads:—

	Rx.
Receipts under Exchange	536,800
Railways	243,300
Interest	182,500
Forests	154,100
Land Revenue	111,800
Post Office, Telegraph, and Mint	109,100
Opium	107,000
Excise	96,200
Irrigation	80,200
Stamps	77,800
Assessed Taxes	56,800
TOTAL	1,755,600

The total increase under these heads comes to Rx. 1,755,600, and there are increases under other heads amounting in the aggregate to Rx. 283,200, and making the total increase of Revenue under certain heads no less than Rx. 2,038,800. On the other hand, there is a falling off of Revenue under certain heads amounting to Rx. 463,800; of this sum the falling off under Salt accounts for no less than Rx. 445,600, leaving Rx. 18,200 as the total falling off under the remaining heads. The net increase of Revenue, as already explained, is Rx. 1,575,000.

13. In attempting to present an intelligible statement of a subject so extensive and complicated as the financial position of British India, more would be lost than gained by going into minute details, and attempting to explain every petty fluctuation in Revenue and Expenditure due to ordinary causes. I shall, therefore, confine myself to dealing with those variations in Revenue or Expenditure which are due to important or special causes, and which have had a perceptible influence on the financial results of the year.

14. The head under which the greatest increase of Revenue is anticipated is Exchange, and the increase is no less than Rx. 536,800.

The receipts under Exchange arise from the net gain accruing to Government in consequence of certain remittance transactions being carried out by it, under contract or as concessions, at a rate of exchange different from the average rate obtained by the Secretary of State by the sale of bills and telegraphic transfers on India. These receipts occur chiefly in connection with the contracts with Guaranteed and Subsidized Railways, with transactions with Her Majesty's Imperial Government, with family remittances of officers serving in India, and with remittances for the purchase of stores through the Secretary of State for Local Bodies and Native States.

The very large amounts of revenue accruing in this way in the current and past years have been due almost entirely to the heavy transactions of the Subsidized Railway Companies. Transactions are carried out at contract rates which are more favourable than the market rates, and a gain is made in this way which increases as the market rate falls below the contract rate. Of course, this is not a source of gain to which we can permanently look forward, and we run the risk of loss when the reverse transaction takes place, as well as when the rate of exchange is rising instead of falling.

The large difference between the Budget and Revised Estimates of the current year under this head is due partly to the fall in the rate of exchange since the Budget Estimate was prepared, but mainly to no provision having been made in the Budget Estimate for the gain, now estimated at Rx. 266,000, accruing from the payments made to the Railway Companies in England, as the question whether this should be treated as current revenue was under the consideration of the Secretary of State at the time the Estimates were prepared. The gain accrued mainly in connection with transactions relating to the Indian Midland, the Bengal-Nagpur, the Southern Mahratta, and the various Guaranteed Railways.

15. Increased Railway receipts account for an improvement of Rx. 243,300, and, as the receipts under this head are intimately connected with the expenditure on working expenses and surplus profits of Guaranteed Companies, I propose to deal with both the Revenue and the Expenditure at the same time, thus anticipating to some extent what it would otherwise be necessary to say hereafter. The improvement in Railway Revenue amounts to Rx. 243,300, but there is an increase of Rx. 393,300 in Expenditure (including Exchange), so that the net result in the Railway Account is a deterioration of Rx. 150,000.

The following is a statement of the increase or decrease under the Revenue heads of the Railway Account:—

	Increase + and Decrease—
	Rx.
State Railways (gross receipts)	—500
Guaranteed Companies (net traffic receipts)	+247,500
Subsidized Companies (repayments of advances of interest)	—3,700
TOTAL	243,300

The gross earnings of State Railways are almost the same as in the original Estimate, but there are considerable increases and decreases in the case of particular lines.

The main fluctuations are as follows:—

	Increase.	Decrease.
State Railways (gross receipts)—	Rx.	Rx.
East Indian	...	250,000
North-Western	150,000	...
Rajputana-Malwa	95,000	...
Eastern Bengal	70,000	...
Bengal-Nagpur	13,500	...
Indian Midland	12,500	...
Tirhoot	...	25,000
Oudh and Rohilkhund	...	20,000
Southern Mahratta	...	17,500
Burma	...	12,500
Tounghoo-Mandalay	...	10,000
	341,000	335,000
Guaranteed Companies (net traffic receipts)—		
Great Indian Peninsula	270,000	...
South Indian	27,500	...
Madras	25,000	...
Oudh and Rohilkhund	...	60,000
Bombay-Baroda	...	15,000

The serious falling off on the East Indian Railway is ascribed to a variety of causes, amongst which may be enumerated the cessation of an abnormal traffic in the previous year caused by scarcity in the North-Western Provinces, a continued falling off in a long lead traffic of wheat and grains from Upper India, certain writes-back due to overcharges, and, possibly, a diversion of traffic consequent on the opening of the Indian Midland Railway.

On the other hand, the grain traffic of the North-Western Railway, which fell off so much in the previous year, has revived to a great extent; the Rajputana-Malwa and Eastern Bengal Railways have both had prosperous years,—the jute season having been extremely favourable for the latter Railway.

16. The total increase of expenditure in the Railway Account amounts to Rx. 393,300, which is mainly due to the loss on sterling payments owing to the fall in Exchange.

The rupee expenditure in India has only increased by Rx. 86,400, and the expenditure in England by only £37,100 (true sterling), but the conversion of the sterling payments on account of interest and annuities (which amount to £5,652,600 (true sterling)) into rupees at a lower rate of Exchange than was taken in the Budget Estimate, raises the total increase to no less than Rx. 393,300.

It should also be explained that a more unfavourable exchange adds to the working expenses, under the head of Indian expenditure, by increasing the

rupee price of stores procured from England, though, owing to the system of accounting, this factor does not appear separately in the Accounts.

It is possible that up to the present this loss by the fall in exchange may have been to a great extent met by a corresponding fall in English prices; but with prices constant, it is obvious that an unexpected fluctuation in exchange would have a considerable effect on working expenses.

17. The increased receipts under Interest appear in the Home Accounts, and are due to the Secretary of State having, as explained hereafter, raised the loan required for purchase of the Oudh and Rohilkhand Railway much earlier than it was required. This had the effect of placing a large cash balance at his disposal, most of which he was able to lend out temporarily at high rates of interest.

18. The increase of Revenue under Forests is Rx. 154,100, but there is an increase of Expenditure on the other side of the Account amounting to Rx. 39,700, and making the net improvement Rx. 114,400. This increase is due mainly to increased receipts in Upper and Lower Burma. The increase in Upper Burma is Rx. 81,500, and includes a payment of Rx. 37,700 by the Bombay-Burma Trading Company on account of previous years. The increase in Lower Burma amounts to Rx. 84,700. The increased expenditure is mainly due to the payment of Rx. 43,400, to the Trading Company just referred to, in satisfaction of a claim against the late Government of Upper Burma, and of Rx. 10,000 on account of expenditure incurred by the Company for guards owing to the disturbed state of the country.

19. In the Budget Estimate for 1888-89, the total Land Revenue, including the portion due to Irrigation, which is shown in the Estimates under the Irrigation head of account, was Estimated at Rx. 23,680,800. The Revised Estimate now shows the following increases and decreases :—

	Increase.		Decrease.
	Rx.		Rx.
India	3,500	Lower Burma	71,500
Central Provinces	14,600	Bengal	21,000
Upper Burma	36,200	North-Western Provinces and Oudh	40,000
Assam	15,700		
Punjab	14,500		
Madras	78,500	TOTAL	132,500
Bombay	103,100		
TOTAL	266,100		
Deduct decrease	132,500		
Net increase	133,600		

Considering the magnitude of the Revenue under this head in the different Provinces, the various items of increase and decrease are of little importance, with the exception of the increases of Rx. 103,100 in Bombay, of Rx. 78,500 in Madras, and of Rx. 36,200 in Upper Burma, and the decrease of Rx. 71,500 in Lower Burma. The decrease in Lower Burma is due entirely to the postponement of the date of the Land Revenue demand in two Districts, which transfers Rx. 87,000 from 1888-89 to 1889-90. The increase in Bombay is stated to be due to prompt realisation of the demand; that in Madras is due to land newly brought under cultivation having raised the demand of the year and to expected advance collections; and in Upper Burma to growing receipts in that Province as order is established. The decrease in Bengal and the North-

Western Provinces reflects the influence of an unfavourable season and poor crops in some places.

20. The increase of Revenue under the group which comprises Post Office, Telegraph and Mint is made up as follows:—

	Rx.
Post Office	49,800
Telegraph	33,400
Mint	25,900
TOTAL	109,100

The increased revenue of the Post Office is due to the steady growth of the Department; the receipts of the Telegraph Department have increased from a similar cause and from the extension of private lines; while the increased revenue of the Mint is due to a larger amount of copper coin passing into circulation than was taken credit for in the Estimates.

21. The increase of Rx. 107,000 in receipts from Opium is entirely due to the rise in the price of the Bengal drug. The increased revenue from this source alone has been Rx. 444,600, against which has to be set a reduction of Rx. 333,000 in duty on exports of Malwa Opium and a small falling off of Rx. 4,600 under other heads. The average price of Bengal Opium has been Rs. 1,120, as against an estimate of Rs. 1,042. In the Budget Estimate it was anticipated that duty would be paid on 35,350 chests of Malwa Opium. It is now expected that duty will be paid on only 30,300 chests. The rise in the price of the Bengal drug, and the reduced exports of Malwa, appear to have been due to short crops both in China and Malwa.

22. The increase of Rx. 96,200 in Excise Revenue is the net result of the following increases and decreases in the different Provinces:—

	Increase. Rx.		Decrease. Rx.
India	1,700	Central Provinces	6,000
Lower Burma	42,000	Upper Burma	12,000
Bengal	5,000	Assam	1,200
Punjab	10,700	North-Western Provinces and Oudh	11,000
Madras	40,000		
Bombay	27,000		
TOTAL	126,400	TOTAL	30,200

The increase in Lower Burma is due to an enhancement of the rate of duty, in Madras to the extension of the stricter system of excise, and the introduction of the tree-tax system, and in Bombay and the Punjab to expansion of the revenue due to a good season and general prosperity.

23. The increase under Irrigation is Rx. 80,200, but there is an increase of expenditure on the other side of the Account amounting to Rx. 48,500, making the net improvement Rx. 31,700. The increase in Revenue is mainly due to higher direct receipts in the North-Western Provinces and Punjab and an increase in Madras of the portion of the Land Revenue due to Irrigation, and in the Punjab to the increased area under Irrigation from new Canals.

24. The increase in Stamps of Rx. 77,800 is distributed between all Provinces except Bengal, where a reduction of Rx. 20,000 is expected.

25. The increase of Rx. 56,800 in Assessed Taxes is mainly due to the fol-

lowing changes: In the "India" Account an increase of Rx. 23,100 chiefly in interest on Government securities; in Bengal Rx. 5,000 due to revision of assessments and realization of arrears: in Madras Rx. 10,000 from revision of assessments, and in Bombay Rx. 9,200.

The year 1887-88 was the second in which the Income Tax of 1886 was in operation, and though I have already completed the examination of the Accounts of that year in another place, it may be of interest if I state here that the smoother working of the administrative machinery is indicated by the reduction, in 1887-88, in the number of objections from 100,428 to 72,571, in the amount refunded from Rx. 27,067 to Rx. 19,949, and in the cost of collection from Rx. 50,157 to Rx. 28,679. The net collections amounted to Rx. 1,382,808, and exceeded those of the previous year by Rx. 105,297.

26. The estimated falling off in the Salt Revenue is Rx. 445,600, and it is due to a reduction in the quantity of salt on which duty was paid. The question of the causes which have brought about this reduction is of importance, because it has followed the increase of duty which took place towards the close of last year. I shall deal specially with this matter hereafter.

27. Turning to the Expenditure side of the Account, we find a total increase in Expenditure proper of Rx. 392,000, as well as an alteration in the Provincial adjustment of Rx. 686,700, the result appearing as an increase on the whole Account of Rx. 1,078,700.

It will be convenient, in the first place, to divide the total increase of Expenditure into its three component parts of (1) rupee expenditure in India, (2) sterling expenditure in England, and (3) Exchange.

In the Indian or rupee expenditure there has been an increase of Rx. 208,800 in Imperial expenditure and a reduction of Rx. 254,400 in Provincial expenditure. In the English or sterling expenditure there is a decrease of £168,400 (true sterling), and notwithstanding this reduction in the gold payments, an increased charge on account of Exchange of no less than Rx. 606,000. If the sterling expenditure had equalled the Estimate, the increased charge for Exchange would have been Rx. 684,400. This increased charge on account of Exchange is due of course to the Budget Estimates having been calculated in March last at an exchange of 1*s.* 4·9*d.* per rupee, while in the Revised Estimate we have only been able to take 1*s.* 4·38*d.*

28. The principal heads under which increases of expenditure have occurred are the following:—

	Increase. Rx.
Army	402,500
Railway Revenue Account	393,300
Interest on debt	189,100
Opium	93,800
Superannuation Allowances and Pensions	88,800
Political	51,800
Forests	39,700
Irrigation	48,500
TOTAL	1,307,500

The aggregate increase under these heads comes to Rx. 1,307,500. Minor increases under other heads come to Rx. 166,700, making a total increase of

Rx. 1,474,200. Against this figure must be set decreases amounting to Rx. 1,082,200, of which the following are the most important:—

	Decrease. Rx.
Special Defence Works	303,200
Civil Works	221,600
Land Revenue	145,200
Stationery and Printing	71,000
TOTAL	741,000

The explanations of the increased expenditure under the Railway Revenue Account and Forests have already been given.

29. The increased cost under Army is accounted for by an increase of Rx. 210,000 in India, of £16,000 (true sterling) in England, and of Rx. 176,500 for Exchange. The increase in India is due to the Sikkim, Black Mountain, and Lushai Expeditions already mentioned, to the rupee payments to British Troops having been increased by the fall in the rate of Exchange, and to the introduction of the practice of fixing the rate of Exchange for the issue of pay to British troops serving in India for the half-year only, instead of for the whole year, and to higher expenditure on account of dearness of provisions and forage (including compensation paid to Native Troops on this account). These increases were balanced to some extent by considerable savings in Military expenditure in Burma.

30. The increased charge of Rx. 189,100 on account of Interest on debt is made up of an increase of £68,100 (true sterling) in England, and a decrease of Rx. 27,400 in India, *plus* an increase of the charge for Exchange amounting to Rx. 148,400. The increase in the English sterling payment is due to the inclusion, under this head, of so much of the interest on the sum raised for the purchase of the Oudh and Rohilkhand Railway as was not chargeable to the Railway Revenue Account, and there is a corresponding receipt arising from the investment by the Secretary of State of a portion of his surplus cash balance owing to the favourable condition of the money market. The loan was raised in April 1888 and payment was not due till 1st January 1889, except in the case of some of the debenture loans which matured intermediately. Obviously, therefore, the Railway Revenue Account could not be charged with the interest, for the period April to 31st December, on any portion of the loan that was not applied to pay off debentures at maturity.

31. The increase in the charge for Opium is due to a larger crop than was anticipated, and the increase under Superannuation Allowances and Pensions of Rx. 88,800 is due, to the extent of Rx. 72,800, simply to the increased exchange on the sterling payments made in England.

The increased Political charge of Rx. 51,800 is chiefly due to the payment of arrears of the subsidy of the Amir of Afghanistan, as well as to an advance payment on the same account of Rx. 20,000.

The increase in expenditure under Irrigation is the net result of a great many variations, amongst which may be mentioned a heavy increase in the Punjab (Rx. 26,300) to repair damages by flood, and the classification of the Khushdil Khan Reservoir (Rx. 26,124) in Biluchistan as a work to be constructed from Revenues instead of from Loan Funds, as was originally intended.

32. The decrease of Rx. 303,200 in the estimated expenditure on Special Defence Works is mainly due to a decrease in the estimated expenditure in England of £186,300 (true sterling) caused by the fact that payments for heavy guns for arming the Indian defences were not made as rapidly as was expected.

33. The decrease in the expenditure on collection of Land Revenue is distributed over the several Provinces in the following manner:—

	Decrease. Rx.
India	600
Central Provinces	24,900
Upper Burma	4,000
Lower Burma	16,100
Assam	4,000
Bengal	8,300
North-Western Provinces and Oudh	49,500
Punjab	12,300
Madras	32,700
England	200
Exchange	100
TOTAL	152,700

Against this decrease is to be set an increase of Rx. 7,500 in Bombay. In the Central Provinces the saving is partly due to low expenditure on Survey and Settlement Operations and partly to the transfer of Forest Survey Charges to the head of Forests. In Upper Burma it is due to provision having been made for reorganisation of the Commission from 1st April, whereas it actually took effect from 1st December. In the North-Western Provinces it is chiefly in Survey and Settlement Charges owing to cessation of operations in certain Districts. The saving in the Punjab also occurs in Survey and Settlement expenditure, and that in Madras is due to the revision of Revenue Establishments not having been carried out as intended.

34. The reduction in cost of Stationery and Printing is due to the demand for stores from England having been less than was anticipated.

The reduced Estimate of Expenditure under Civil Works is due; under Imperial (Rx. 31,800), to short outlay in Upper Burma and to the non-completion of the Surveyor General's Office in Bengal and to payments in England for Light-houses not having been made to the full extent anticipated; under Provincial, to outlay in the Central Provinces (Rx. 37,600) having been postponed; while in Bombay the expenditure appears to have been over-estimated (Rx. 53,300). The expenditure from Local Funds in Bengal by Local Boards was also over-estimated (Rx. 81,300).

35. The alteration in the Provincial adjustment arises in the following manner:—

The Original Estimate of Provincial Revenue was Rx. 21,668,100, and of Expenditure Rx. 22,151,700, giving a Provincial deficit of Rx. 483,600, which represents the Provincial adjustment of the Budget Estimate of 1888-89.

The Provincial Revenue of the year is now taken at Rx. 22,100,400, and the Provincial Expenditure at Rx. 21,897,300, giving a surplus on Provincial Account of Rx. 203,100, which represents the Provincial adjustment of the Revised Estimate.

36. The outlay on Railways (not charged against Revenue) has fallen from Rx. 3,444,500, as estimated in the Budget, to Rx. 1,364,800, as provided in the Revised Estimate. The greater portion of this apparent lapse, however, is nominal, and is due to the transfer from the State Railway account of the following sums—

	Rx.
Past outlay incurred by the State on the Sindia State Railway transferred to the Capital Account of the Indian Midland	921,000
Katni-Umaria Railway transferred to the Capital Account of the Bengal-Nagpur	485,700

But, apart from this, the expenditure has fallen short of the provision to the extent of about Rx. 673,000, the principal causes being the following: Rx. 200,000 were provided for the re-purchase by the State from the Bengal-Nagpur Railway Company of the old metre-gauge material of the Nagpur-Chhattisgarh line on the conversion of the gauge having been completed. Up to date the rolling stock only has been taken over, and for this a purchaser has been found in the Southern Mahratta Railway Company. The permanent-way and other metre-gauge materials have not yet been valued, so that the whole provision in the Budget has practically proved unnecessary.

There have been further heavy lapses in the provision for the following items, which may be approximately stated, thus—

	Rx.
Bolan High Level Line	147,500
North-Western Railway (including Jhelum-Pindi gradients)	143,000
Kandahar Reserve, due to heavy issues to the Chaman Extension	93,000
Sind-Pishin Railway	67,000
Sind-Sagar Railway	63,000
Bellary-Kistna	25,000
Jammu-Kashmir	20,000

There have also been small excesses and lapses on other lines which it is unnecessary to detail. It was found possible to provide about Rx. 90,000 for expenditure on the Villupuram-Dharmaveram line just commenced, and also for an increased outlay on the Chenab Bridge.

37. The reduced estimate of Expenditure under Irrigation Capital expenditure from loan funds (Rx. 107,000) is mainly due to the transfer of the Kushdil Khan Reservoir from this head to works chargeable to ordinary revenues (Rx. 26,124) and to the inability of the Executive Engineers in the North-West Provinces and Oudh to spend the full grants provided on the Jani Escape, Ganges Canal, and Nadrai Acqueduct (Rx. 63,200).

Section IV.—Estimates of 1889-90.

38 The Revenue of the coming year 1889-90 is estimated at Rx. 82,935,300, and the total Expenditure at Rx. 83,469,800.

The Provincial adjustment for the year is estimated at *minus* Rx. 640,800, and consequently the expenditure chargeable against the Revenue of the year is Rx. 82,829,000, and the estimated surplus is Rx. 106,300. This surplus is obtained after including in the expenditure of the year a sum of Rx. 1,102,900 on account of the cost of Special Defence Works. Exchange has been taken at 1*s*. 4·38*d*. = 1 rupee.

A comparison of the Budget Estimates of 1889-90 under the different heads with the Budget Estimates of 1888-89 will show the progress of Revenue and Expenditure during the year which is now drawing to a close.

39. Before, however, proceeding with this comparison, it is necessary to give some explanation of a special arrangement which has had a considerable influence on the Estimates of the coming year. It was explained in the Financial Statement for 1887-88 that the Provincial Contracts had been renewed with Local Governments for a further period of five years from 1st April 1887. The average annual gain to Imperial Revenues during the period of revision was stated to be Rx. 550,000, in addition to which, a greater share in the improvement of the revenue was secured under the new arrangements. It has been explained elsewhere in this Statement that the continued fall in exchange and growth of Military expenditure compelled the Government to raise the duty on salt and to impose

a tax on imported petroleum. The Secretary of State, in sanctioning this additional taxation, examined and reviewed the financial relations between the Imperial and Provincial Governments, and pointed out the inequality of the existing arrangements which secure freedom from financial difficulties to Local Governments, while the Supreme Government may be passing through a phase of acute embarrassment. The Government of India was requested to reconsider the propriety of arrangements which protected Local Governments from sharing in the financial responsibilities of the Empire, and from contributing to their relief.

Proposals for an alteration in the financial relations between the Supreme and Local Governments, which virtually had the effect of terminating the Provincial Contracts of 1887-88, were made on 2nd October last. These proposals met with much opposition, and it was decided to reserve for future determination a decision on the questions involved. It was, however, settled as a temporary expedient, that each Local Government, except the Punjab, should make a contribution in aid of Imperial Revenues in 1889-90. The total of this contribution is Rx. 740,000, and, with scarcely an exception, Provincial resources are so ample, that the contribution has been made without seriously affecting the financial position of any of the Local Governments.

The contributions made by the several Local Governments are as follows :—

	Rx.
Central Provinces	30,000
Burma	50,000
Assam	10,000
Bengal	100,000
North-Western Provinces	200,000
Madras	175,000
Bombay	175,000
TOTAL	740,000

In the case of the North-Western Provinces and Oudh and Lower Burma the contributions will be permanent. In the former case the Local Government will be reimbursed its contribution by receiving the proceeds of the Patwari cess now about to be re-imposed ; in the case of Lower Burma the financial position of the Province had so far improved in recent years that a special annual grant of Rx. 47,900, made to it in 1887-88, has been simply resumed.

The important and difficult question of the nature of the future financial relations between the Supreme and Local Governments remains for future consideration.

40. The Revenue of the year 1888-89 was estimated in March last at Rx. 80,010,500, and the Revenue of 1889-90 is now estimated at Rx. 82,935,300 The increase is Rx. 2,924,800.

The following are the principal heads under which the increase occurs:—

	Increase. Rx.
Railway Account	1,501,800
Land Revenue	301,200
Provincial Rates	244,700
Post Office, Telegraph, and Mint	197,400
Irrigation	130,600
Excise	117,800
Receipts under Exchange	112,300
Stamps	105,100
Forest	98,000
Assessed Taxes	63,500
Customs	49,300
TOTAL	2,921,700

The total increase under the heads just specified comes to Rx. 2,921,700, leaving a balance of Rx. 3,100, which is the net result of variations under other heads of which the most important are, a decrease of Rx. 193,900 under Opium and of Rx. 92,600 under Salt.

41. In the Budget Estimate of 1888-89 the receipts from Railways were estimated at Rx. 15,184,700. For 1889-90 they are estimated at Rx. 16,686,500, giving the increase of Rx. 1,501,800. If we consider the expenditure side of the Account, however, we find that the estimated expenditure of Rx. 17,299,600 in 1888-89 has risen to Rx. 18,713,100 in 1889-90, showing an increase of Rx. 1,413,500; the net improvement in the Railway Revenue Account is, therefore, only Rx. 88,300.

42. The variations in receipts of the Railway Account fall under the following heads:—

	Increase+ Decrease—
	Rx.
State Railways (gross receipts)	+1,362,600
Guaranteed Companies (net traffic receipts)	+155,000
Subsidized Companies (repayment of advances of interest)	—15,800
TOTAL	Rx. 1,501,800

The increased receipts of State Railways shown in the above figures are not altogether real, as they are exaggerated by the transfer of the Oudh and Rohilkhand Railway to this head from that of Guaranteed Railways. The line was purchased by the State on 1st January 1889, so that the transactions relating to it, which were entered in the Budget of 1888-89 for nine months under Guaranteed Railways and for three months under State Railways, now appear in the Budget for 1889-90 wholly in the latter category.

The principal increases and decreases of receipts occur in connection with the following lines:—

STATE.	Increase+ Decrease—
	Rx.
East Indian Railway	—240,000
Rajputana-Malwa	+100,000
Bengal-Nagpur	+95,000
Tounghoo-Mandalay	+85,000
Eastern Bengal System	+90,000
Oudh and Rohilkhand	+550,000
Indian Midland	+400,000
North-Western Railway	+200,000
Mysore Railway	+54,600
TOTAL	1,334,600

GUARANTEED.	(Net receipts.)
	Rx.
Madras	20,000
South Indian	40,000
Bombay Baroda	15,000
Great Indian Peninsula	310,000
Oudh and Rohilkhand	—230,000
TOTAL	+155,000

The cause of the increase and decrease in the case of the Oudh and Rohilkhand line has been explained. In the case of the Indian Midland, Bengal-Nagpur, Tounghoo-Mandalay, and Mysore it is due to the opening of additional lengths of line.

On the remaining lines noticed, the estimate has been fixed principally on a consideration of the current year's results. The very serious falling off on the East Indian Railway has been explained in dealing with the Revised Estimate. The opening of the Indian Midland will probably still further affect the receipts, but to what extent it is impossible to foretell.

The falling off is fortunately more than covered by the increase on the Great Indian Peninsula line. The estimated gross receipts of this line show an anticipated increase of Rx. 400,000 over the Budget of the year about to close; the estimate is based on the traffic of the past twelve months, which has shown a steady improvement, likely not only to be maintained but to be still further augmented by the opening of the Indian Midland and Bengal-Nagpur Railways. The opening of the Indian Midland may, on the other hand, tend to reduce the earnings of the Rajputana-Malwa and Bombay Baroda lines, so that there is considerable uncertainty in framing the Estimates this year of individual lines: taken as a whole the estimate is likely to prove a fairly correct one.

To meet the increased traffic on the Great Indian Peninsula Railway, it has been necessary to raise the estimate of Working Expenses by Rx. 90,000, showing a net increase of Rx. 310,000.

43. Turning to the Expenditure side of the Account, it will be found that there has been an increase of Rx. 1,177,900 in the Indian or rupee portion of the transactions, a decrease of £11,600 (true sterling) in the English expenditure, and an increased charge of Rx. 247,200 on account of Exchange.

The increase in working expenses of State Railways is mainly due to the Oudh and Rohilkhand Railway being treated as a State line for the whole year, to the opening out of new lines, and to increase of traffic on lines already open.

An item appears for the first time in the Estimates, namely, "Interest chargeable against Companies for advances of Capital." It represents interest on moneys, raised directly by the Secretary of State under the provisions of the Oudh and Rohilkhand Railway Purchase Act, to meet expenditure incurred by Companies in preference to allowing Companies to borrow themselves. It is found that Capital can be raised on more favourable terms in this way.

The increase in the charge against Revenue for Exchange is wholly due to the fall in value of the rupee, the estimated sterling expenditure, other than on account of Revenue stores, being actually less than in the current year; in addition to the amount shown on this account, Rx. 247,200, a large sum, representing a further loss, is concealed in the working expenses, as explained in dealing with the Revised Estimate.

44. Considering the very heavy increased burdens on account of the fall in exchange, and bearing also in mind the fact that in recent years a very large amount of Capital has been expended on lines for the defence of the Frontier, which cannot be expected to prove remunerative, a net improvement, though only of Rx. 88,300, cannot be considered unsatisfactory.

The rapidity with which the construction of Railways has been pushed on, and the influence of the fall in exchange, had, however, an injurious influence

on the net results of the Railway Revenue Account in recent years, as will be seen from the following figures:—

	Net Receipts + Net Expenditure — Rx.
1880-81	—1,044,203
1881-82	—285,955
1882-83	—1,306,194
1883-84	—305,239
1884-85	—1,051,751
1885-86	—731,713
1886-87	—1,188,668
1887-88	—2,122,386
1888-89 (Revised Estimate)	—2,264,900
1889-90 (Budget Estimate)	—2,026,600

The net loss on the Railway Account has increased from Rx. 1,044,203 in 1880-81 to Rx. 2,026,600 in the Estimates of 1889-90.

The following figures show the rate at which Railways have been constructed at the cost, or on the responsibility, of the Government since 1880:—

Date.	No. of miles open.	No. of miles under construction.
31st March 1880	8,382	1,037
1881	9,134	539
1882	9,437	1,155
1883	9,748	1,552
1884	10,188	2,185
1885	10,824	2,809
1886	11,173	2,969
1887	12,000	2,557
1888	12,918	1,882
1889 (Revised Estimate)	13,671	1,438

Between March 1880 and March 1889 the number of miles open has increased from 8,382 to 13,671, or by more than 63 per cent.

TOTAL CAPITAL EXPENDITURE.

To end of—	State Railways.	State Railways constructed through the agency of Companies.	Guaranteed lines.	Total.	Annual Progress.
	Rx.	Rx.	Rx.	Rx.	Rx.
1879-80	28,007,395	...	96,829,969	124,837,364	...
1880-81	67,224,624	...	66,348,478	133,573,102	8,735,738
1881-82	70,569,867	...	67,021,756	137,591,623	4,018,521
1882-83	72,800,428	468,270	67,431,448	140,700,146	3,108 523
1883-84	76,653,281	704,155	68,769,369	146,126,805	5,426,659
1884-85	81,389,391	3,126,906	69,904,427	154,420,724	8,293,919
1885-86	90,863,111	4,775,059	67,883,682	163,521,852	9,101,128
1886-87	108,456,220	7,915,378	57,046,325	173,417,923	9,896,071
1887-88	110,788,941	12,979,680	57,694,898	181,463,519	8,045,596
1888-89 Revised	122,507,721	18,254,330	49,116,331	189,878,382	8,414,863
1889-90 Budget	126,079,721	20,890,990	49,840,731	196,811,442	6,933,060

The average yearly expenditure of capital on Railways has been Rx. 7,197,000.

45. Land Revenue (including the portion due to Irrigation) is estimated to increase by Rx. 340,300, distributed in the following manner :—

	Increase. Rx.
India General	3,400
Central Provinces	29,300
Lower Burma	81,400
Upper Burma	68,300
Assam	10,700
North-Western Provinces and Oudh	47,200
Punjab	36,700
Madras	28,600
Bombay	50,700
TOTAL	Rx. 356,300
Deduct falling off in Bengal	16,000
NET INCREASE	340,300

Rx. 39,100 of the increase is credited as irrigation revenue. In the Central Provinces, North-Western Provinces, and the Punjab the increases are due to settlement operations, and in the case of the last-mentioned Province also to collection of arrears. A large portion of the increase in Lower Burma is due to the postponement of the demand from the current year, and the remainder to revised assessments, and to the resumption from certain Local Funds of receipts which they formerly obtained, a fixed contribution being given them as compensation. The increase in Madras is due to a higher percentage of collections being anticipated, and in Bombay to reduction of arrears and suspensions. In Upper Burma the increase is due to the gradual development of the country.

Provincial rates are estimated to increase by Rx. 244,700, due almost entirely to the receipts expected from the re-imposition of the Patwari cess. The Revenue classed under this head is appropriated to Local purposes and shown in the Local column in the Estimates.

46. The receipts under Irrigation are expected to increase by Rx. 130,600, but there is an increased charge of Rx. 32,400, giving a net improvement of Rx. 98,200.

The increase in Revenue is due to increase of direct receipts from Irrigation in the North-Western Provinces and the Punjab, and to an increase in the Land Revenue due to Irrigation in Madras and Bombay. The increased expenditure is chiefly due to increase in the charge for interest owing to additional capital expenditure.

47. Post Office, Telegraph, and Mint—The net account of these Departments stands as follows :—

	Net Estimate, 1888-89. Surplus + Deficit — Rx.	Net Estimate, 1889-90. Surplus + Deficit — Rx.	Improvement. Rx.
Post Office	—118,100	— 54,800	+ 63,300
Telegraph	— 36,700	— 10,300	+ 26,400
Mint	+ 103,900	+ 125,500	+ 21,600
TOTAL	— 50,900	+ 60,400	+ 111,300

The improvement in the case of the Post Office is due to steady progress of the Department. The figures just given do not profess to be a strict Profit nd Loss Account of the working of the Departments concerned. They represent merely the difference between the Revenue and Expenditure as recorded in the

Accounts and Estimates, but they are sufficient for the purpose of indicating the financial progress of the Departments.

48. The increase of Rx. 117,800 in the case of Excise and of Rx. 105,100 in the case of Stamps is generally distributed over the several Provinces with the exception of Bengal, where a decrease of Rx. 50,000 in Excise revenue is anticipated on the ground that the unfavourable crops and the changes which are being introduced in the management of the Excise may have an unfavourable effect on the Revenue for a time.

49. The increase in Customs (Rx. 49,300) is mainly due to large exports of rice anticipated from Burma in 1889-90.

The Petroleum tax when it was first imposed was expected to give a Revenue of Rx. 100,000 on a total import of 32,000,000 gallons. It is expected to give in the current year a Revenue of Rx. 115,000 on an import of 38,000,000 gallons. And for 1889-90 it is expected to give Rx. 120,000.

50. I have already explained the nature of the Receipts under Exchange. In the Budget Estimate of 1888-89 these Receipts were estimated at Rx. 415,000; in the Revised Estimate for that year the figure has been raised to Rx. 951,800, due largely to the addition of a credit now estimated at Rx. 266,000 which was not included in the Original Estimate owing to a difference of opinion as to the proper method of dealing with it in the Accounts. The estimate of these receipts in 1889-90 is Rx. 527,300. The large decrease is due to reduced capital expenditure on some of the Subsidized Railways now approaching completion.

51. In the case of Forests the improvement expected in Revenue is Rx. 98,000, against which must be set an increase of expenditure amounting to Rx. 30,700, giving a net improvement of Rx. 67,300. This improvement is due to increased Revenue in Upper and Lower Burma.

52. Under Assessed Taxes the increase of Revenue is expected to be Rx. 63,500. The expectation of an increase is based on the results of the current year.

53. The decrease of Rx. 193,900 under Opium is due to an increase of Rx. 159,600 under Bengal opium, the selling price having been taken at R1,070 instead of R1,042 as in the current year's Estimates, and to a decrease of Rx. 347,000 under Malwa opium owing to an expected reduction in the number of chests exported, from 35,350 to 30,000.

54. For Salt we have taken a moderate estimate of Rx. 8,029,900, which is Rx. 353,000 more than the Revised Estimate, and Rx. 92,600 less than the Budget Estimate for the current year. A large increase over the receipts of the current year is expected, as the falling off this year is mainly due to unfounded rumours of an immediate reduction of the duty.

55. The Expenditure of 1889-90 is estimated at Rx. 83,469,800 as compared with an estimated expenditure of Rx. 81,192,100 for 1888-89, showing an increase of Rx. 2,277,700 which requires explanation.

The Provincial Adjustment is *minus* Rx. 640,800 as against an adjustment of *minus* Rx. 483,600 in the Estimates of 1888-89.

The increase of Rx. 2,277,700 is made up of an increase of Rx. 1,651,500 in the rupee portion of the Account, of a decrease of £39,700 (true sterling) in the Home Account, and of an increase of Rx 665,900 in Exchange. The increase in Exchange of Rx. 665,900 is almost entirely due to the fall in the value of the rupee; the alteration in the rate of exchange for converting the pay of the British troops which is fixed in gold but payable in rupees, adds an additional charge to the Military expenditure of about Rx. 195,000, so that the additional expenditure for which the Government of India has to provide has been increased in one year by Rx. 860,900 on account of the fall in Exchange.

56. It will facilitate explanation of the various increases or decreases, if the heads of expenditure are dealt with in the first instance according to the grouping which is generally adopted in the Accounts.

The following statements show the groups under which (I) increases and (II) decreases have occurred :—

	Expenditure Increased.
	Rx.
Railway Revenue Account	1,413,500
Army	1,005,700
Salaries and Expenses of Civil Departments	192,900
Post Office, Telegraph, and Mint	86,100
Irrigation	32,400
Famine Relief and Insurance	27,300
TOTAL	2,757,900

II.

	Expenditure Decreased.
	Rx.
Interest	149,800
Direct demands on the Revenue	133,000
Buildings and Roads	110,500
Miscellaneous Civil Charges	34,700
Construction of Railways (charged against Revenue)	33,600
Special Defence Works	18,600
TOTAL	480,200

The aggregate of increases is Rx. 2,757,900 and of decreases Rx. 480,200, giving a net increase of Rx. 2,277,700.

57. The causes of the increase under Railway Revenue Account, Post Office, Telegraph and Mint, and Irrigation have already been explained.

By far the most important of the other increases is that under Army. The total increase of Rx. 1,005,700 is made up of an increase in rupee expenditure of Rx. 477,000, in English expenditure of £245,500 (true sterling), and of Rx. 283,200 under Exchange. The increased charge for Exchange is chiefly due to the fall in the value of the rupee, and the increases, of which special explanation is necessary, are an increase in the Indian Estimates of Rx. 477,000, and an increase in the English Estimates of £245,500 (true sterling).

Taking the latter item first it may be said with practical accuracy that the increase in the Home Expenditure is due to provision made for the purchase of Magazine rifles and 12-pounder breech-loading guns. However much the Government of India may regret that it should be necessary to incur such expenditure, it is not possible to avoid it, without placing the Indian Army in a position of inferiority as compared with that of other countries. The cost of these rifles and guns accounts for £206,000 (true sterling) of the Home expenditure.

As regards the increased cost of the Army in India, it will be obvious that the increase to the number of troops, European and Native, must give rise to petty increases in the various Departments that deal with them, and minor reforms account in the aggregate for a perceptible amount of increase. But the

greater portion of the increase is due to special measures of which the most important are the following:—

	Rx.
Provision for rapid mobilisation of an Army Corps in case of necessity	203,500
Exchange on pay of British Troops	195,000
Provision on account of Troops in Sikkim	100,000
Ditto ditto Lushai Country	10,000
Increased cost of provisions, including compensation for dearness of provisions and forage	79,500
TOTAL	588,000

The total comes to Rx. 588,000, but there is a saving of Rx. 220,000 in the extra cost of troops in Burma, so that the additional cost is reduced to Rx. 368,000. The difference of Rx. 109,000 between this figure and the total increase in India of Rx. 477,000 is due to the minor elements of increase to which I have just referred, balanced to some extent by savings under other heads.

The sum of Rx. 203,500 on account of mobilisation is intended to meet the cost of purchasing transport animals, provisions, and equipments, so that in case of need an Army Corps may be in a position to take the field promptly. This is one of these precautions which in the present days of scientific warfare cannot safely be neglected. The greater portion of the cost will be incurred once for all, and will not recur. The pay of the British troops is fixed in sterling, and as the Exchange falls, the number of rupees which they are entitled to receive increases. In the Estimate of 1888-89 the rate was taken at 1*s.* 5½*d.*; it has now been fixed at a much lower rate, and the change has added Rx. 195,000 to the estimate of expenditure for 1889-90.

58. The increased expenditure on Salaries and Expenses of Civil Departments is mainly due to the entertainment of additional Police. The increase of expenditure on Police is Rx. 168,800, and of this Rx. 125,600 is on account of Police in Upper Burma. There is also an increase of Rx. 45,200 in Bengal, due to Government undertaking to bear the whole cost of the Police of the Presidency Town. There is also some increase in Madras, due to a provision for giving a special allowance to officers in charge of Police Stations.

59. The decrease of Rx. 149,800 under Interest is made up of a decrease of Rx. 21,300 in the rupee portion of the Account, of a decrease of £167,400 (true sterling) in the English Account, and an increase of Rx. 38,900 in the charge for Exchange.

The statement below brings together the net charge for interest on debt in India and in England, excluding that incurred for Railways and Irrigation Works:—

In thousands of Rx.

	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89. Budget	1888-89. Revised.	1889-90. Budget.
India	1,139	987	1,049	697	703	450	123	9	182	157	113
England	2,144	2,457	2,458	2,418	2,578	2,420	2,556	3,300	2,584	2,529	2,397
Exchange	435	506	564	552	626	762	961	1,386	1,086	1,176	1,114
TOTAL	3,718	3,950	4,071	3,667	3,907	3,632	3,640	4,695	3,852	3,862	3,624

It will be seen from these figures that the net charge for interest on ordinary debt has not varied much between the years 1880-81 and 1889-90, if the year 1887-88 is left out of consideration. The irregular result in that year arises (*a*) in India, from (1) about Rx. 90,000 of the interest charges having

remained unpaid at the end of the year, and (a) the realisation of arrears due on the Kidderpore Dock loan, and (*b*) in England, from special charges amounting to about Rx. 1,059,000 having fallen into that year in consequence of the conversion of about £28,200,000 of 4 per cent. Stock into 3½ per cent. Stock. The gradual diminution of the net burden of debt in India is of course due to the transfer to the Capital Account of Railways and Irrigation Works of their portion of the debt, and means that the expenditure on Capital construction has exceeded the amounts borrowed by public loans. The decrease in England in 1889-90 is accounted for by the conversion of £53,262,000 of 4 per cent. Stock into 3½ per cent. Stock, which reduces the yearly interest charge by £266,300. The increase in Exchange requires no explanation.

60. The decrease under "Direct Demands on the Revenues" is Rx. 133,000. It occurs under Opium cultivation and manufacture (Rx. 190,400), Collection of Land Revenue (Rx. 55,000), and Stamps (Rx. 40,700). The other heads in this group, except Customs, show increases. The expenditure on Opium cultivation and manufacture is determined by the amount of crude opium produced. The area under cultivation in the present season is 14 per cent. less than last year, and the produce is estimated at 15 per cent. less. Our reserve is unusually large and is expected to stand at 49,705 chests at the end of 1889. With a reserve of this magnitude it is obviously desirable to temporarily contract production, and this policy has been adopted in making the engagements for the present season. The decrease under Collection of Land Revenue occurs under Survey and Settlement charges, and that under Stamps is owing to smaller indents for supplies of stamped paper from England.

61. The reduction under Buildings and Roads of Rx. 110,500 is due to a reduction of Rx. 110,600 in Civil Works. Of the decrease under Civil Works, Rx. 96,200 is in Imperial expenditure, and is owing to the completion of the bulk of the Frontier Roads and other Imperial Works. On the other hand, a large Imperial grant (Rx. 298,100) is still being made for Civil buildings and roads in Upper Burma, and it is hoped that the Light-houses on Oyster Rock and Savage Islands on the Burmese coast will be completed.

62. The reduction in Miscellaneous Civil Charges is the net result of a number of increases and decreases, of which the most important are an increase of Rx. 118,000 on account of Superannuation Allowances and Pensions, and decreases of Rx. 47,500, Rx. 81,000, and Rx. 40,000 under Territorial and Political Pensions, Stationery and Printing, and Miscellaneous.

The increase in Superannuation Allowances is very largely due to the increase of Exchange on sterling pensions, the decrease in Political Pensions to the death of the Ex-King of Oudh, and the decrease under Stationery and Printing to a reduced demand for stores from England.

63. In the Budget Estimates of 1888-89 Provincial Revenues were estimated to yield Rx. 21,668,100, and Provincial Expenditure was taken at Rx. 22,151,700, the Provincial Adjustment being *minus* Rx. 483,600.

In the Estimate for 1889-90 Provincial Revenues are taken at Rx. 21,781,300, and Provincial Expenditure at Rx 22,422,100, and the Provincial Adjustment is *minus* Rx. 640,800.

CAPITAL EXPENDITURE.

64. The provision in 1889-90 for Railways not charged to Revenue varies but little in the aggregate from the original provision of the previous year, thus—

	India. Rx.	England. £	Exchange. Rx.	Total. Rx.
1888-89	2,062,800	973,000	408,700	3,444,500
1889-90	1,697,100	1,273,000	591,900	3,562,000

The Mandalay Extension, for which a heavy grant was made in 1888-89, is now practically completed, and for the Sind-Pishin, Sind-Sagar, and Assam-Behar lines, which are approaching completion, a comparatively small sum is required. The grants for the Chaman Extension and for the Chenab Bridge are about the same as in last year, and provide for the completion of the latter work.

On the other hand, a provision of Rx. 1,021,600 is made for the Villupuram-Dharmaveram line, which is to be constructed by the South Indian Railway. In this figure a very large sum is included for English expenditure (£436,000).

Other new works are: an extension of the Eastern Bengal Railway to Budge-Budge (Rx. 90,000); Barrakar branch (Rx. 110,000); Peshawar Jamrood (Rx. 70,000); and a small provision for ferry arrangements over the Kistna.

Section V.—General Financial Position.

65. Having now explained the Estimates of Revenue and Expenditure for 1889-90, I propose to make a few remarks on the general financial position and the prospects of the future. The special difficulties with which Indian finance has to contend are, War, Famine, the fall in Exchange, and the reduction of the Revenue from Opium. On the question of War I can say little; petty frontier wars are almost certain to occur at intervals, but their cost is not such as to seriously embarrass the finances. I am not aware of any reasons for thinking that War on a large scale is likely to occur in the immediate future, but expenditure must be incurred as an insurance against national danger. The country has happily escaped Famine for a decade, but we have no ground for assuming that the climatic conditions of the Indian continent have changed, and that there will never be drought sufficient to produce famine.

66. Regarding the future of Exchange, it is impossible to give a confident opinion. Before the year 1873, gold and silver were never used as legal standards without the regulating influence of a system of double legal tender, and there is consequently no experience in the past to which we can appeal in forming our opinion as to the probable course of events in the future. The sanguine declare the rupee will soon be worth two shillings; the despondent anticipate a further fall of undefined magnitude.

I cannot pretend to arbitrate between these conflicting views. But during the last 15 years the great falls in the value of the rupee have coincided to an extent, which can hardly be the result of accident, with corresponding falls in the gold prices of commodities. If this law should hold good in the future, the gold value of the rupee will not again fall largely and suddenly unless the gold prices of commodities fall.

I will venture to depart so far from the safe attitude of reserve, as to say that, if there is another heavy fall in gold prices, it will probably be accompanied by another heavy fall in the gold price of silver. At present gold prices have ceased to fall, and there is even a slight tendency to a rise.

67. It is needless to say that the question of the future relations between the gold and silver standards is one of great importance for India. The present condition is not one of permanent equilibrium. Either there will be continuous progress in the direction of demonetising silver and substituting gold, or the world will revert to the old system of double legal tender. In the former case our financial difficulties will probably be greater in the future than they have been in the past, and it is impossible to forecast the ultimate result; in the latter case we may have to pass through a severe convulsion caused by foreign nations attempting

to restore the old ratio of 1 to 15½ between gold and silver. If we are unable to join with them in attempting to settle the question by international agreement, we cannot expect them to consider our interests in any course which they may think fit to adopt.

In the interests of India a sudden reversion to the old ratio of 1 to 15½, brought about by the action of foreign countries, and the continuous and progressive demonetisation of silver, accompanied with a fall in the value of the rupee to an unknown and unlimited extent, are alike to be deprecated. Yet if the question is not dealt with by international agreement, we must accept the risks and inconveniences of either the one result or the other, unless we are prepared to choose the heroic and hazardous remedy of adopting a gold standard. Nor is it possible for us to conjecture at what time the action of the United States and the continental nations of Europe may bring on a crisis either of the one kind or the other.

For these reasons it is of paramount importance to India that an attempt to settle the question by international agreement should be made. No other course affords a prospect of a safe solution to be gradually carried out with the minimum of disturbance to existing interests. It is to be hoped that, if any prospect of a settlement appears, India shall not be required to subordinate her interests to the needs, or supposed needs, of countries which may desire to maintain the single gold standard.

68. The future of the Opium revenue is surrounded with almost as much uncertainty as the question of Exchange. There has been, during the current financial year, a considerable rise in the price of the Bengal drug, but that rise appears to have been due, in a very large degree, to poor crops in Malwa and China, and has been accompanied with a large falling off in the exports of Malwa Opium.

Already the price of Bengal Opium has fallen from its highest figure of R1,244 a chest in November to R1,126 a chest at the sales of the present month.

69. The dangers I have just indicated are of a general nature. We must also anticipate some falling off in revenue in the immediate future from two special causes. As I have explained elsewhere, we expect to receive in the coming year a contribution of Rx. 740,000 from Local Governments. Of this amount Rx. 250,000 is permanent, being made up of Rx. 200,000 from the Patwari cess and about Rx. 50,000 from Lower Burma. The balance of Rx. 490,000 we receive for a single year only, and unless other arrangements can be made, we must be prepared to accept a reduction of Rx. 490,000 in the Estimates of 1890-91. There is also a credit of Rx. 527,300 arising from receipts on account of exchange on the capital transactions of Railway Companies. This credit must soon disappear, with a corresponding reduction in revenue. It may then be said that temporary causes give us an additional revenue of Rx. 1,017,300 in 1889-90, which is not permanent, and which will be largely reduced in future years, and will ultimately disappear altogether.

70. But I should give a very erroneous opinion of our position if I were to dwell only on the difficulties and dangers of the future. There are hopeful as well as discouraging elements, and I may say at once that in my judgment there are no grounds for a despairing or pessimistic view of Indian finance. If we could get rid of the exchange difficulty, I should be prepared to adopt a hopeful view of the future, and if there were in addition no risk of a great war, I should look forward to our progress in coming years with as much confidence as it is ever safe to feel in financial matters.

71. Among the more encouraging features in Indian finance is the elasticity

of the ordinary revenue. It is true that we have not many new sources of revenue open to us, but the receipts from existing sources grow with satisfactory rapidity. The figures which I have given in comparing the Budget Estimates of 1888-89 with the Budget Estimates of 1889-90 have made this point sufficiently clear, and I need not add anything more on the subject.

72. In Upper Burma, too, we appear to have turned the corner and may now look forward to steady reduction of the net charge which that Province imposes on the finances.

The account for Upper Burma stood as follows in the Estimates of 1888-89:—

	Rx.		Rx.
Revenues	547,000	Civil Expenditure—	
		Police	732,000
		Other Departments	339,00
		Military Works	190,000
		Civil Works	314,000
		Irrigation	23,000
		Army Special Expenditure	824,000
		TOTAL	2,422,000

The net charge was Rx. 1,875,000.

In the Estimates of 1889-90 the account of Upper Burma stands thus:—

	Rx.		Rx.
Revenues—		Civil Expenditure—	
State Railways	115,000	Police	868,200
Other Revenues	755,200	Other Departments	366,400
		Railways (including Interest on Railway Capital)	192,800
		Military Works	150,000
		Civil Works	298,100
		Irrigation	20,000
		Army Special Expenditure	600,000
	870,200		2,495,500

The net charge is Rx. 1,625,300.

A net improvement of Rx. 249,700 in a single year is an encouraging symptom, especially as there is every ground for supposing that the improvement will continue. The improvement is really greater by Rx. 77,800, as the account now presented includes a net charge of Rx. 77,800 on account of railways, which is not charged in the Estimates of 1888-89, and which we may hope will very soon disappear.

73. It should also be recollected that in recent years we have had to bear the burden of a considerable increase to the Native and European Army. That increase has been completed and its cost provided for, with the exception of the expenditure on the Reserve for the Native Army, which will not be great.

Heavy expenditure has also been incurred on Frontier Railways. The total estimated cost of these Railways is Rx. 13,410,700, of which Rx. 10,083,300 will have been met at the end of this month, and Rx. 1,191,800 is provided for in the Estimates of 1889-90, leaving only Rx. 2,135,600 for future years.

74. We have also been carrying out an extensive scheme of Coast and Frontier Defences, estimated to cost Rx. 5,449,515 (which is charged against Revenue), of which Rx. 1,850,768 will have been expended by the end of this year, and Rx. 1,102,900 is provided for in the Estimates of the coming

year, leaving Rx. 2,495,847 to be incurred in subsequent years. There are also special charges in the Estimates for next year of Rx. 110,000 for the Sikkim and Lushai Expeditions, Rx. 203,500 for thoroughly equipping at least one army corps with transport, and of Rx. 301,800 on account of magazine rifles and 12-pounder breech-loading guns. The former charge will not recur, and though considerable expenditure may be necessary for a time on account of rifles and guns, the charge is not a permanent one.

75. It would be rash to assume that we are able to foresee the end of all special military expenditure. In such matters there is no finality; new dangers may arise involving further preparations and additional expenditure, but the figures I have given are sufficient to show that the sacrifices which the country has been called on to make in recent years have not been in vain; that the original programme of military defences is approaching completion, and that there is at least some prospect of a material alleviation of existing burdens within the next few years.

76. The improvement of means of communication by the opening out of Railways is exercising a marked beneficial influence on the country, and India is entering on what I hope may prove to be but the beginning of a prosperous industrial career. No better example of the change that is taking place can be found than the progress of the cotton-spinning industries.

In 1880-81 there were 13,307 looms and 1,470,830 spindles at work, employing 39,537 people. In 1887-88 there are no less than 18,840 looms and 2,375,739 spindles and 80,515 people at work.

The exports of Indian yarn and cotton cloth were valued at Rx. 1,909,134 in 1880-81. In 1887-88 they came to Rx. 5,227,928, and the returns of the current year show still further progress.

These are results of which India may well be proud; they have been achieved without the fostering aid of Protective Tariffs, or any special assistance from Government, and are due to the patient industry and intelligence of the Indian people, and to the enterprise of her capitalists who have begun to avail themselves of the natural advantages of the country; under these circumstances it may confidently be anticipated that the ground that has been gained will be maintained, and that still greater progress will be made in the future.

Nor does there seem to be any good reason why India should not very shortly undertake the manufacture of iron and steel on a large scale with success.

77. I have tried to state fairly both the probable difficulties of the future, and the reasons that exist for holding that we shall be able to encounter them successfully, and my deliberate conclusion is that while there is every need for economy and for husbanding our revenue, there is no ground for despondent or pessimistic views. Unless some unforeseen disaster occurs, there is every reason to hope that the lapse of two or three years will show a decided improvement in the financial position of the Government of India. It is true that the surplus which we have been able to show in the Estimates of the coming year is little more than nominal, only Rx. 106,300, but the Estimates have been framed with great moderation, and if the Indian revenues continue to exhibit their usual elasticity and no unforeseen disaster occurs, I anticipate that the Financial Statement of 1890-91 will show decided improvement.

Section VI.—Falling off in the Revenue from Salt.

78. As a preliminary step in dealing with the question of the causes of the falling off in the Salt Revenue during the current year, I wish to point

out that the quantity of salt paying duty in any year is not a perfect test of the quantity of salt actually consumed in that year by the people. There is always a large amount of salt in the hands of dealers, and a falling off in any one year in the quantity of salt paying duty may represent a reduction in the quantity of salt in the hands of dealers, and not a reduction in the quantity of salt actually consumed. It would be rash to jump to the conclusion that a reduction in the quantity of salt paying duty necessarily represents an equivalent reduction in the quantity of salt actually consumed.

It will also be convenient to treat Burma separately from the rest of India, as that Province has been subject to special conditions.

The consumption of salt (using consumption in the sense of the quantity on which duty was paid) has been as follows since 1882-83, excluding Burma :—

	Maunds.
1882-83	28,720,000
1883-84	29,338,000
1884-85	31,348,000
1885-86	30,606,000
1886-87	32,200,000
1887-88	31,186,000

In 1884-85 the recorded consumption increased by 2,010,000 maunds, or 6·8 per cent.

In 1885-86 there was a falling-off of 742,000, or nearly 2·4 per cent.

There is no ground for assuming that in 1884-85 there was anything approaching to an increase of 6·8 per cent. in the quantity of salt actually consumed by the population, and there is just as little ground for supposing that in 1885-86 there was a falling-off in the real consumption of 2·4 per cent.

These variations were due entirely, or almost entirely, to trade fluctuations, and the actual consumption of salt in 1884-85 per head of population was probably not, in any considerable degree, higher than in 1883-84, and was not lower in 1885-86 than in 1884-85. I state these figures, in order to show that an increase or decrease in the quantity of salt that pays duty in any one year does not necessarily indicate a corresponding increase or decrease in the quantity actually consumed.

79. Opinions vary as to the effect on the real consumption of a rise of duty. Some authorities hold that it has very little effect; others that it has a considerable effect. Experience seems to show that the truth lies between the two opinions, and that a rise in the rate of duty has an appreciable, but not a very great, effect on the real consumption. But a rise in duty may have a considerable temporary effect on the trade and on the quantity of salt on which duty is paid, especially when rumours prevail that the rise in duty is not likely to be permanent.

80. The raising of the rate of duty in January 1888 was followed by reduced issues, and rumours regarding an impending reduction of the duty have had an unfavourable effect on the trade during 1888-89. In Northern India persistent rumours have prevailed of an impending change, and it was believed that the rise in the rate of exchange which took place in January 1889, would so improve the position of the Government of India as to lead to the reduction of the duty. These rumours have had the effect of checking issues and causing traders to keep their stocks at a minimum. No trader was willing to pay a duty of R2-8 a maund on salt, so long as it was expected that the duty would be shortly reduced.

This state of affairs was accentuated and brought to a crisis by a telegram sent by Reuter's Agency on the 1st of March and published in the Indian newspapers of the following day. The telegram stated that the Secretary of State for India, speaking on 28th February, had said that " he was convinced that the earliest occasion should be taken to abrogate the increase in the salt tax."

The telegram was published on a Saturday. On the following Monday sales of salt in Bombay began to fall off, and by Tuesday they had practically ceased. On that day only one application was received for the removal of 267 maunds of salt. The salt merchants applied to the departmental officials stating that trade was paralysed, and enquiring whether it was true that the duty was to be reduced. On the 5th of March one firm telegraphed direct to the Government of India in the same sense.

On the 9th and 10th of March the Government of Bombay drew attention to the disturbance to the trade, and on the 12th the Accountant General telegraphed that the estimate of salt receipts must be reduced, for that Province alone, by nearly 16 lakhs of rupees, as salt sales had ceased since the 4th of March.

The Commissioner of Northern India Salt Revenue telegraphed on the evening of 15th as follows :—

"Trade is disturbed by telegram published locally on second instant. Lord Cross's opinion regarding salt duty understood to mean that reduction is imminent. Collections fell from average R55,000 to under R1,000 daily from fourth to eleventh. In consequence of the contradiction published on twelfth trade is since recovering. Collections on twelfth were R16,000, on thirteenth R38,000. Progress is watched."

The recent news is more favourable, as the rumours of an intention to reduce the duty have been contradicted through the agency of the Press. But the magnitude of the effect of these rumours on the Revenue will be understood when I explain that at the end of February the estimate of salt revenue for the current year was Rx. 7,840,700, whereas it is now taken at Rx. 7,676,900, a reduction of more than 16 lakhs of rupees. No doubt, this amount will be to a very great extent recovered, but probably too late to materially affect the revenue of 1888-89.

81. There have been other causes also at work which unfavourably affected the salt revenue. In Calcutta, the trade was greatly disorganised after the increase of the duty, and the price of salt (free of duty) rose from 11·5 annas a maund in December 1887 to 28·3 annas a maund in February 1888, but has since fallen to 14·6 annas a maund in February 1889.

In Madras, where the Government was giving up its monopoly of manufacture, the manufacturers and traders secured something like a monopoly for themselves with the natural result of raising the price to the public. The salt revenue of the year has also been adversely affected by the want of rain and prospects of a bad harvest in certain tracts. I mention these facts not with the view of showing that the increase of the salt duty can have no effect on consumption, because I cannot believe that an increase of 25 per cent. should not have some effect, but in order to make it clear that there is as yet no ground for assuming that the falling-off in the issues of salt, which has occurred, is permanent, and due to the increased cost which the public have to pay for that article. The publication of the present Financial Statement will dissipate the fears of an immediate reduction of the salt duty, and we shall doubtless see an increase of the issues.

82. The following figures giving the total quantity of salt on which duty was paid from the beginning of the financial year to 22nd February for a series of years shows the amount of falling off in the current year (Burma excluded) :—

	Maunds.
1882-83	25,068,000
1883-84	25,832,000
1884-85	27,093,000
1885-86	26,714,000
1886-87	27,603,000
1887-88	27,847,000
1888-89	26,797,000

These figures show distinctly that there had been a considerable falling off before Reuter's telegram was received, but the quantity that paid duty up to 22nd February in the current year is larger than the quantity which paid duty in any year previous to 1886-87 except one, and is 1,729,000 maunds, or 6·9 per cent. in excess of the quantity that paid duty in 1882-83, the first year after the duty was reduced. Even allowing for increase of population, the issues of salt in the current year to 22nd February last are sufficient to provide as large a quantity of salt per head of population as in 1882-83.

83. In Lower Burma there has been a great falling off in the quantity of salt that paid duty in 1888-89, but that falling off is mainly due to the excessive imports of the preceding year.

The following figures show the quantity of salt that paid duty every year up to 22nd February for a series of years:—

	Maunds.
1881-82	973,000
1882-83	972,000
1883-84	1,152,000
1884-85	1,562,000
1885-86	930,000
1886-87	1,160,000
1887-88	1,841,000
1888-89	235,000

The falling off in 1888-89 which seems excessive at first sight, is explained by the great imports of 1887-88, the average for the two years being not much below the normal quantity.

Salt is locally manufactured on the sea coast in Burma, and there is a certain amount produced from brine wells in Upper Burma. The local manufacture is, from the nature of the case, insufficiently supervised, and an experienced officer of the Northern India Salt Department has just been deputed to Burma by the Government of India to enquire into the whole question on the spot. It is said that the increase in the rate of duty on salt interferes to some extent with the local production of *ngapi* and salted fish, and has led to an increased import of salt fish from abroad. The facts are, however, obscure, and a final opinion cannot be formed until the report of the officer specially deputed to Burma has been received.

Section VII.—Excise Policy.

84. I take this opportunity of correcting a misapprehension which has arisen in some quarters regarding the policy of the Government of India in connection with the Excise Revenue. Last year Mr. Westland used the following language in the Legislative Council—

"I look hopefully to a considerable increase in the Excise Revenues, and believe that a great deal might be done in Northern India by the introduction of the methods which, in Bombay and Madras, have so powerfully contributed to the increase of revenue under this head."

With reference to this language it has been alleged that Mr. Westland expressed gratification at the prospect of an increase in drinking among the Indian population on account of the increased revenue which such a change in the habits of the people would produce. I make no insinuation of wilful misrepresentation against those who have brought this charge, nor do I say that they acted otherwise than in good faith, and yet the charge is absolutely without foundation. Mr. Westland used the language which I have quoted in the Legislative Council of the Government of India, and in the presence of the Members of that Council. His remarks passed without challenge. Is it conceivable that if he had meant, or been understood to

mean, that the people of India should be encouraged to drink in order that the revenues of the Government of India might grow, there would have been found not a single Member of that Council, official or non-official, to protest against the adoption of such a policy?

85. Less than two months afterwards the Financial Statement for 1888-89 was published under Mr. Westland's signature, and in that statement he used language which puts his meaning beyond the reach of cavil. The words he used were as follows:—

"As regards Excise it will be seen that it is in Madras and Bombay that the revenue administration has been most successful, as these two provinces with 31 and 16½ millions of inhabitants respectively produce a revenue nearly as large as that of Bengal with 69 millions. In fact, in both these Provinces, a very remarkable progress has been made. The whole system of distillation has been brought more thoroughly under control, and stricter and more methodical preventive measures have enabled the Government to greatly enhance the rate of duty: for the question of the rate of duty which it is possible to levy, is simply the question of the prevention of illicit distillation."

Mr. Westland's expectation was that by the prevention of illicit dealings, it would be possible to raise a larger revenue, the increase of revenue being accompanied not by an increase of, but by a check on, drinking. To show that there really was, and is, extensive smuggling in Northern India, I will quote a passage from the report of the Financial Commissioner of the Punjab, who is now the Lieutenant-Governor of that Province, for the year 1881-82:—

"Mr. Hawkins, the Deputy Commissioner of Amritsar, says—'There were twelve cases of illicit distillation. It is notorious that there are few villages in this district which have no private stills of their own. The police are constantly finding pieces of stills and jars of materials in deserted houses while searching for other property.' The Lahore District has also a bad reputation in this respect. The Deputy Commissioner of Jullunder, Mr. Billock, writes—'Illicit distillation is of very general occurrence throughout the district. Twenty-four cases have been detected, and it is to be hoped that some check will be found to have been given to the system, which, however, we can never expect wholly to extirpate.'

"In Hoshiarpur the khansama of a dâk Bungalow was found to possess a still, and there were three cases in which villagers were convicted of the same offence. Sirdar Gurdayal Singh, the Assistant Commissioner in charge of Excise, says that illicit distillation is carried on in some villages of the Gurshankar Tahsil. He adds—'These cases of illicit distillation it is very difficult to detect and to prove. Generally they distil during the night and keep good watch all round. In one village, it is said, they distil the wine on the banks of the Bein stream, and whenever their sentinels espy any stranger approaching the place, they throw down all the materials, &c., into the stream, and leave no trace behind But it prevails only in villages where the inhabitants are united and have confidence in each other.'

"The Deputy Commissioner of Jhang, Mr. Macauliffe, strongly suspected the existence of the practice among powerful zemindars living in remote jungle villages. Whenever liquor shops in Native States are situated close to our border, it is a common practice for our villagers to resort to them, and they often bring back small quantities of spirits for their own use and that of their friends. Even when the Sadr distillery system has been adopted at the request of our Government in independent States, the price of liquor is far less than in our own territory. This must be due to lower rates of still-head duty. The Assistant Commissioner in charge of excise at Sirsa, Mr. Kennedy, says—'In Patiala spirits are sold at about eight annas a bottle, not differing much in quality from the Sirsa spirits at R1-8 a bottle. The only hope of grappling with the existing evil is to lower the price of Sirsa spirits so as to bring them into competition with the Patiala spirits. Any other method is impracticable. The Sikh Jats will drink; and we cannot wean them from the practice by making the cost of liquor high; the only effect of this is to demoralize them by leading to a continual evasion of the law without any corresponding benefit in increased sobriety.'

"There is probably some exaggeration here. Mr. Lyall is inclined to believe that

the dearness of lawfully-distilled liquor had led to a decrease in drinking among the Sikh population, but to an increased use of opium and perhaps also of bhang."

The Lieutenant-Governor, before whom this Report was placed, was Sir Charles Aitchison, who throughout his whole service had striven to reduce the consumption of liquor and drugs, and the following passage will show the views which he then entertained :—

"In paragraph 15 of the Report, the Financial Commissioner has dwelt on the loss caused to the Excise revenue by illicit distillation and by the smuggling of country spirits into British districts from Native States. It is no doubt difficult, if not impossible, entirely to put an end to the latter practice, though the chief Native States of the Province have, at the request of the Punjab Government, accepted the system of Sadr distilleries to the restriction, it is believed, of smuggling, at least in some degree. But as regards the former evil, His Honour cannot consider it creditable to the magistracy of the Province that the unlawful manufacture of spirits should prevail unchecked and unpunished to the extent alleged."

86. The state of things which these extracts show to have existed in the Punjab in 1881-82 is the state of things which has continued to exist up to the present time.

In May 1887 the following opinion was expressed by a Punjab officer :—

"The Excise Department in this Province has never been properly supervised and controlled, for the simple reason that the Department has never had a responsible head, and has been left to take care of itself with such perfunctory attention as district officers have been able to pay to it. I can speak on this point from twenty-four years of district experience in various parts of the Province. The extent to which country spirit is illicitly manufactured and sold is enormous, and the quantity so disposed of is in my opinion as large as that which is lawfully sold ; and the Excise revenue is therefore much smaller than it would be if the Department were carefully controlled."

It is right that I should mention that the Financial Commissioner did not accept these remarks in their entirety. He remarked that the "description of Excise management in the Punjab must, in the absence of specific evidence, be regarded as exaggerated," but no authority, so far as I am aware, has ever denied that there was, and is, a very great amount of smuggling and of illicit distillation in that Province.

87. I have now shown that when Mr. Westland, speaking on behalf of the Government of India, anticipated an increase of Excise revenue in Northern India, he based his expectation of an increase not on the possibility of being able to increase the consumption of liquor and drugs, but on the prospect of being able to increase the revenue by means of a stricter control and the suppression of illicit practices. I shall show by one or two instances that the policy which Mr. Westland favoured had already proved a marked success in other Provinces, both in respect of checking consumption and increasing the revenue.

From 1st October 1884 a new system of Excise Administration was introduced into a portion of the Madras Presidency. The change in system resulted in a rise in the price of country liquor, varying from 8 annas to one rupee per gallon.

For five years the consumption of spirits and the revenue in the districts where the manufacture is centralised in large distilleries were as follows :—

	Consumption in gallons reduced to 30° under proof.	Revenue.
		Rs
1883-84	1,204,241	280,977
1884-85	Year of transition.	
1885-86	1,014,566	347,526
1886-87	1,084,474	380,213
1887-88	1,270,146	415,319

The average annual consumption of the three years of the new system is less than the consumption of the last year of the old system by more than 6 per cent., while simultaneously the average annual revenue increased by more than 35 per cent. These figures show conclusively that a large increase of Excise revenue is not necessarily attended with an increase of consumption, and may coincide with a positive decrease.

88. A still more remarkable illustration of the possibility of increasing the Excise revenue while diminishing the consumption is afforded by the statistics of the consumption of ganja in Bengal. Ganja is probably the most pernicious of all drugs in common use, and the Government has never felt any hesitation in increasing the rate of duty leviable on it.

The following statement shows the number of shops licensed for the sale of ganja, the quantity of ganja consumed, the total revenue, and the incidence of taxation per seer for every year from 1868-69 to 1887-88 :—

	No. of shops.	Consumption.	Total Revenue.	Taxation per seer.
		Mds.	Rx.	R
1868-69	4,073	8,442	89,524	2·6
1869-70	4,437	8,667	92,521	2·6
1870-71	4,749	9,682	103,251	2·6
1871-72	4,934	9,972	106,275	2·6
1872-73	4,694	8,593	110,028	3·2
1873-74	4,398	8,125	107,785	3·3
1874-75	4,394	7,830	105,818	3·3
1875-76	3,340	7,389	112,035	3·7
1876-77	3,130	7,458	119,711	4·0
1877-78	3,247	8,197	138,566	4·2
1878-79	3,244	5,460	134,555	6·1
1879-80	3,210	5,137	129,016	6·2
1880-81	3,411	5,600	145,467	6·4
1881-82	3,488	6,431	171,379	6·6
1882-83	3,271	5,646	186,050	8·2
1883-84	3,298	5,881	197,371	8·3
1884-85	3,196	5,798	198,760	9·0
1885-86	3,033	5,717	194,662	8·5
1886-87	3,046	6,264	207,567	8·2
1887-88	2,949	6,550	224,497	8·5

Notwithstanding the large increase of population which must have taken place between 1868-69 and 1887-88, the number of shops for the sale of ganja has decreased by more than 27 per cent., and the consumption by more than 22 per cent., while simultaneously the revenue has increased by more than 150 per cent., and the incidence of taxation per seer has increased by more than 226 per cent. These figures may be left to speak for themselves. The reduction during the same period in the number of shops for the sale of opium and in the quantity of opium consumed is even more remarkable than in the case of ganja, but there has not been the same increase of revenue, mainly, I believe, because opium smuggling prevails extensively.

89. In mentioning this subject my object has been to defend my predecessor against the charge which has been brought against him, and indirectly against the Government of India, of encouraging intemperance for the sake of revenue, and it must not be supposed that I have been dealing with the whole Excise system of India, or that I intend to assert that that administration has been as successful in every instance as in the cases which I have quoted.

Section VIII.—Ways and Means—Home Treasury.

90. The Secretary of State's Revised and Budget Estimates of the transactions at the Home Treasury for 1888-89 compare as follows :—

	Budget.	Revised.
Net Receipts.	£	£
Council Bills	14,000,000	14,310,100
Receipts from Railway Companies for Capital expenditure	5,667,800	2,545,100
Deposits and Advances	4,500	800
Permanent Debt—India 3½ per cent. stock issued for the discharge of a like amount of 4 per cent. stock	...	4,030,700
3 per cent. stock issued for purchase of the Oudh and Rohilkhand Railway and the discharge of its debentures as they fell due	...	6,921,000
Debentures and Debenture stock taken over by the Secretary of State	...	3,415,000
Add Opening Balance	5,614,329	5,900,697
TOTAL	25,286,629	37,123,397
Net Outgoings.		
Excess of expenditure over Revenue	15,028,700	14,714,300
Capital expenditure of Government in England	973,000	792,200
Issues to Railway Companies for expenditure	5,915,300	2,550,000
Capital charge involved in redemption of liabilities Purchase of the Oudh and Rohilkhand Railway	...	10,336,000
Permanent Debt—Discharge of 4 per cent. stock	...	3,730,700
On account of Remittances from India	1,091,200	1,150,400
Add Closing Balance	2,278,429	3,849,797
TOTAL	25,286,629	37,123,397

The most important variations from the Budget Estimate have occurred in the transactions connected with the discharge of the 4 per cent. stock remaining unconverted in October 1888 and the purchase of the Oudh and Rohilkhand Railway. These are explained below.

CONVERSION OF 4 PER CENT. INTO 3½ PER CENT. STOCK.

91. It was explained in the last Financial Statement that the terms offered by the Secretary of State for conversion of the 4 per cent. into 3½ per cent. stock were accepted by a majority of the holders. Out of a total 4 per cent. stock of £53,261,820, only £4,030,700 remained to be paid off in October 1888. For the discharge of this sum, 3½ per cent. stock for an equal amount was issued at par, but it is believed that the whole of the outstanding stock will not be presented for payment during the current year, and that £300,000 will remain unclaimed until 1889-90. No entries were made in the Budget Estimates of the current year on account of these transactions, as it could not be foreseen how much of the stock would remain unconverted.

PURCHASE OF THE OUDH AND ROHILKHAND RAILWAY.

92. No provision was made in the Budget Estimate on account of the purchase of the Oudh and Rohilkhand Railway, as the nature of the offer to be made to the Company had not been determined at the time. The terms upon which the purchase has been made are, briefly, that the Company has been paid £125-18*s.*-0¼*d.* for every £100 of its share capital, and that out of a total amount of £5,300,000

of debentures and debenture stock issued by the Company, debentures for £1,885,000, which fell due during the current year, have been discharged by the Secretary of State, and the liability for debentures and debenture stock for £3,415,000 has been accepted by him. The total amount required for the purchase of the Railway and the discharge of the debentures was £6,921,000, which was raised by the Secretary of State by the issue of £7,206,531 of 3 per cent. stock.

AIDED RAILWAY COMPANIES.

93. The variations in the transactions of the Railway Companies will appear from the following figures:—

Receipts from	Budget.	Revised.
STATE—		
On account of subscribed capital—	£	£
Bengal-Nagpur Railway	1,032.700	513,500
Indian Midland Railway	1,121,100	2,022,800
Southern Mahratta Railway	500,000	...
Miscellaneous Receipts	...	3,100
GUARANTEED—		
For discharge of debentures—		
Great Indian Peninsula Railway	1,069,000	...
Madras Railway	60,000	...
Oudh and Rohilkhand Railway	1,885,000	...
Miscellaneous Receipts	...	5,700
TOTAL	5,667,800	2,545,100

Issues to		
STATE—		
On account of stores, establishment charges, &c.—		
Bengal-Nagpur Railway	871,000	892,900
Bengal Central Railway	2,000	2,000
Indian Midland Railway	635,000	421,000
Southern Mahratta Railway	241,000	214,600
GUARANTEED—		
For discharge of debentures—		
Great Indian Peninsula Railway	1,069,000	200
Madras Railway	60,000	...
Oudh and Rohilkhand Railway	1,885,000	...
On account of stores, &c.	1,152,300	1,019,300
	5,915,300	2,550,000

In the Budget Estimate it was anticipated that the debentures of the Oudh and Rohilkhand, Great Indian Peninsula and Madras Railway Companies falling due in the current year would be discharged by the Companies by raising fresh capital. In the case of the Great Indian Peninsula and Madras Railway Companies the debentures were, however, renewed, and the Oudh and Rohilkhand Railway debentures were, as mentioned above, discharged by the Secretary of State by the issue of India 3 per cent. stock. The additional capital expected to be raised by the Indian Midland Railway Company is mainly owing to the transfer to the Company of the Sindia Railway, as the Company has to repay the Government the capital cost of the line.

94. The following is the Secretary of State's Budget Estimate of Ways and Means for 1889-90, made up in the same form as above :—

Net Receipts.

Council Bills	14,689,900
Permanent Debt for Advances to Companies	3,750,000
Receipts from Railway Companies	515,000
Add Opening Balance	3,849,797
TOTAL	22,804,697

Net Outgoings.

Excess of expenditure over Revenue	14,956,100
Capital expenditure of Government in England	1,273,000
Permanent Debt—Discharge of 4 per cent. stock	300,000
Issues to Railway Companies for expenditure	3,056,700
Deposits and Advances	2,700
On account of Remittances from India	1,069,500
Add Closing Balance	2,146,697
TOTAL	22,804,697

95. By the Oudh and Rohilkhand Railway Purchase Act, the Secretary of State has been authorised to raise in London, in addition to the amount required for the purchase of the Oudh and Rohilkhand Railway, further amounts up to a limit of £10,000,000 for the purpose of advancing funds to Railway Companies, when it may seem more economical to do so than to authorise them to raise debenture capital under his guarantee. The exercise of this power forms the most important feature of the Secretary of State's Ways and Means Estimates of next year. The total capital required to meet outlay in England and India by the Aided Railway Companies will be £3,750,000 in addition to the balances at their credit, and the whole of this will be raised by the Secretary of State by a sterling loan. The Secretary of State also proposes to draw £14,689,900 of Council Bills during the year. It should be fully understood that, in stating these as the present intentions of the Secretary of State, no sort of pledge is given that he will adhere to the programme thus explained, and he will be absolutely at liberty to raise the money by bills or by loans from time to time as he deems expedient.

Section IX.—Ways and Means—India, 1888-89.

96. The following figures compare the Budget Estimate of Ways and Means of 1888-89 with the Revised Estimates :—

NET RECEIPTS.

	Budget.	Revised.
	Rx.	Rx.
1. Excess of Revenue in India over the Expenditure charged against it	20,642,800	21,354,600
2. Public Loan	3,000,000	2,777,500
3. Increase of Unfunded Debt—mostly Savings Bank Deposits	845,300	1,043,700
4. *For Remittance to Secretary of State*	1,020,700	1,142,200
Add Opening Balance	13,733,100	13,883,701
	39,241,900	40,201,701

NET OUTGOINGS.	Budget.	Revised.
5. Expenditure charged to Provincial Balances . .	483,600	—203,100
6. Capital Expenditure of Government in India .	2,662,800	697,200
7. Loans to Municipalities, &c. (chiefly the Calcutta and Bombay Dock Loans)	486,300	510,900
8 Other items (*a*)	472,500	811,900
9 *Issues on Capital Account to Railway Companies, against receipts in England* . . .	2,895,900	3,345,800
10. Council Bills. *Sterling Account* . . .	14,548,500	15,119,900
11. Do. Exchange	6,110,400	7,019,100
Add Closing Balance . . .	11,581,400	12,900,001
	39,241,900	40,201,701

The transactions recorded in italics are connected with, and explained by, the corresponding figures of the Secretary of State's account in England. The others are purely Indian transactions.

(*a*) The explanation of this is omitted, as it would be of a highly technical character. It arises to a very large extent out of the exchange entries that are necessary in charging off exchange upon the English expenditure and in connection with Railway Companies and other Remittance accounts.

RUPEE LOAN OF 1888-89.

97. By Notification No. 2952, published in the *Gazette of India, Extraordinary*, of 2nd June 1888, tenders were invited for a Public Loan of Rx. 3,000,000, the notes issued for this amount to form part of the 4 per cent. Loan of 1865. Tenders were received up to the 3rd July following, on which date they were opened simultaneously at Calcutta, Madras, and Bombay. The total amount tendered was Rx. 7,705,680, and the result was as follows :—

	Rx.
Accepted at minimum rate, *viz.*, R99-11 (60·45 per cent.) .	493,150
Above that rate	2,506,850
TOTAL .	3,000,000

The actual amount realised was Rx. 2,993,650, or an average rate of R99-12-7 per 100 Rupees.

The permission to tender at Madras was an innovation intended to satisfy a local demand, and was made use of to some extent; the aggregate value of the tenders at Madras was Rx. 686,000, of which Rx. 82,550 were accepted.

The account in paragraph 95 shows a net receipt on account of Public Loan of Rx. 2,777,500 and not of Rx. 3,000,000. It will be understood that the difference of Rx. 222,500 represents the reduction of debt during the year, in connection with the conversion of the 4½ per cent. Loan of 1870, and payment of Stock Notes and other loans under discharge.

CONVERSION OF 4½ PER CENT. LOAN OF 1870.

98. The 4½ per cent. Loan of 1870 matured on the 15th July 1885, and as 4 per cent. paper was above par in July last, it was determined to convert the Loan into one bearing interest at 4 per cent, and to pay off all Notes which were not converted. It was accordingly notified on the 27th July 1888 that all Notes or Stock Certificates of this Loan would be paid off on the 27th October 1888, on which date the interest on them was to cease. But proprietors of such Notes or Stock Certificates were allowed the option, which had to be exercised

before 1st September 1888, of transferring their holdings into the 4 per cent. Transfer Loan of 1865. The terms offered were as follows:—

I.—Payment of Interest at 4½ per cent. to 31st October 1888 inclusive.

II.—Issue of Notes of 4 per cent. loan of 1865, bearing interest from 1st November 1888.

III.—A further payment of two annas per R100 in India and of two pence per R100 in England as brokerage or commission to the persons presenting the Notes for transfer.

These terms were very generally accepted. Rx. 1,490,000 out of Rx. 1,787,540 were at once transferred into the 4 per cent. Loan of 1865 and less than Rx. 200,000 have been demanded in cash.

99. In order to distribute the payments for interest more evenly over the year, it was decided in December last to allow transfers from other 4 per cent Loans to the Loan of 1854-55, of which the dates for payment of interest are 1st January and 1st July. It is expected that this will prove convenient both to the Public Debt Office and to the holders of Stock.

STOCK NOTES.

100. With the object of affording greater facilities to the public for the investment of small sums at interest, securities termed Stock Notes were issued in 1882 as an experimental measure.

These notes were of four denominations, namely, R12½, R25, R50, and R100 respectively. They were issued at par and bore interest at 4 per cent. payable yearly, but were not enfaceable to Europe. After six years' experience it was found that the public would not adopt these securities as a regular form of investment, and it was decided to discontinue their further sale and to withdraw, as far as possible, those in circulation, amounting to Rx. 162,350, by substituting for them Government Promissory Notes of the 4 per cent. Loan of 1842-43. Accordingly in August last, orders were issued, authorizing (1) the payment in cash at par at any Treasury in India of Stock Notes of less value than R100, and (2) the conversion into Government Promissory Notes of the 4 per cent. Loan of 1842-43 of any amount of Stock Notes tendered in even hundreds of rupees, at a premium of eight annas per cent. (altered to par from 24th January last).

The following amounts of Stock Notes were reported as discharged up to the end of February last, namely:—

	R
Tendered for conversion	10,68,000
Paid off in cash	3,31,686-8
TOTAL	13,99,686-8

leaving R2,23,813-8 as the balance outstanding on the 1st March 1889.

INDIAN SAVINGS BANKS.

101. There are two classes of Savings Banks, namely, (*a*) the Presidency and Post Office Banks, which are open to the public, and (*b*) Banks established for the benefit of servants of Government, such as the Railway and Civil Engineers' Provident Institutions and the Regimental Savings Banks.

In class (*a*) there were, on the 31st of March 1888, 300,560 depositors, with an aggregate balance of Rx. 6,217,700 at their credit; and in class (*b*) 31,616 depositors with Rx. 457,800; making a total of 332,176 depositors, to whom Rx. 6,675,500 were due. Of this amount more than Rx. 5,100,000 had been

received from Natives, and the balance from Europeans and Eurasians. In the previous year there were 289,277 depositors in all, with Rx. 5,795,260 at their credit. There was therefore an increase in 1887-88 of 42,899 in the number of depositors and of Rx. 880,300 in the amount deposited in excess of withdrawals. Moreover, in all Banks, except the Military ones, the average balance at credit of each depositor was considerably larger than in 1886-87.

The interest paid to depositors in 1887-88 was Rx. 224,049, and only Rx. 196,910 in the previous year.

It is no doubt very satisfactory to be able to point to such evidence of the growing popularity of these Banks. But as facilities for persons residing in the interior of districts for investing money in Government securities have of late years been considerably extended, and as Savings Bank Depositors are allowed to purchase and sell these securities through Post Office Banks, and also to deposit them for safe custody, it seemed unnecessary and, for some reasons, it was certainly undesirable, to maintain the existing high limits for deposits. Accordingly, on the 19th January 1889, orders were issued directing that, with effect from 1st April next, the yearly limits of deposits should be reduced from ₹500 to ₹200, and the maximum limit for each account from ₹3,000 to ₹2,000. It has been estimated that the effect of these orders will be to make the net addition to our cash balances in 1889-90 on this account only Rx. 564,500, the corresponding figures in 1887-88 and 1888-89 (Revised Estimate) being Rx. 880,300 and Rx. 981,300.

CAPITAL EXPENDITURE OF GOVERNMENT IN INDIA.

102. The reduction in the Estimate from Rx. 2,662,800 to Rx. 697,200 is the result, as explained in paragraph 36, of the credits afforded (*a*) by the transfer of the cost of the Sindhia Railway to the Capital Account of the Indian Midland Railway (Rx. 921,000), (*b*) by transfer of the cost of the Katni-Umaria Railway to the Capital Account of the Bengal-Nagpur Railway (Rx. 485,700), (*c*) to a provision of Rx. 200,000 for taking over metre gauge stock from the Bengal-Nagpur Railway, not having been required as part of the stock has not yet been valued, and the Southern Mahratta Company took over the rest; and (*d*) to various lapses.

CALCUTTA AND BOMBAY DOCK LOANS.

103. In the last Financial Statement it was explained for what reasons and under what conditions the Government undertook to raise and advance, to the Port Trustees of Calcutta and Bombay, funds for the construction of the Kidderpore Docks, and for the extension of Prince's Dock.

The advances made on this account by the Government to the Port Trustees of Calcutta and Bombay have been as follows :—

Advances.	Calcutta. Rx.	Bombay. Rx.
Up to the end of 1887-88	860,700	768,400
In 1888-89 (*a*)	496,800	80,000
TOTAL .	1,357,500	848,400

In 1889-90 the Trustees will, it is estimated, require funds to the following extent :-

Calcutta. Rx.	Bombay. Rx.
549,000	35,000

(*a*) Partly estimate.

Interest is payable on all these sums half-yearly, on the 1st May and 1st November of each year, at the rate at which Government borrows money in India in the year in which the advances are made; and the repayment of the principal is secured by a sinking fund of one per cent.

The further amount which the Government will have to advance on these accounts after 1889-90 is estimated at Rx. 426,100.

ISSUES ON CAPITAL ACCOUNT TO RAILWAY COMPANIES.

104. The increase from Rx. 2,895,900 to Rx. 3,345,800 is the net result of over-estimates by the Companies, and of the transfer, as explained above, of the cost of the Sindhia Railway to the Capital Account of the Indian Midland Railway and of the Katni-Umaria Railway to that of the Bengal-Nagpur Railwa.

MANAGEMENT OF GOVERNMENT BALANCES.

105. The present year has seen a great scarcity of money in the Indian markets, which has kept the Bank rate at 12 per cent. for a considerable period, and, as usually happens in such cases in this country, the question has been raised whether Government might not in some way come to the assistance of trade.

The scarcity is no doubt owing in part to an early cotton season in Bombay coinciding with a demand for rice in Burma, and other customary requirements at this season; but the root of the difficulty appears to be the doubtful position of silver. But for this, it seems inexplicable that for week after week there should be a difference of 9 per cent. in the rate of money in London and India, and yet that in some weeks the whole amount of bills and transfers offered by the Secretary of State should not be taken up.

106. That so high a rate of interest is prejudicial to trade is obvious, and Government has not been unmindful of the fact. The best way in which Government can assist trade is by providing that the Secretary of State's drawings shall never be curtailed for lack of money to meet them, and in one week demands for bills and telegraph transfers exceeded 77 lakhs. Arrangements are also made to grant telegraph transfers freely at a small charge between the three Presidency towns, and Government, besides keeping up the normal current balances, has further been able to offer to the Presidency Banks at Calcutta and Bombay temporary loans at their own minimum rate of interest if they cared to avail themselves of the offer.

107. As the Treasury balances are nearly two crores below last year, and in fact lower than they have been for twenty years at this season, all this would scarcely have been possible without the assistance derived from what are called "currency transfers," a system which, while preserving the Reserve of the Paper Currency Department intact for the payment of the currency notes, yet gives the advantage of a large balance that can be made available without the delay of actual remittance, wherever it may be wanted. Thus in the present month the accruing revenue of the opium districts has been allowed to remain in those districts in the charge of a currency agency, an equivalent being immediately released to the Treasury in Calcutta; a fortnight hence this money will be wanted for payments to opium cultivators in the districts, but by that time the Land Revenue from Eastern Bengal will have been received, and being in like manner made over to the Currency Department will liberate the coin where it is wanted.

108. The charge that Government does not do all it might to assist trade, sometimes takes the form of an assertion that the currency balances

should be lent out in a time of pressure. This is of course impossible, as the currency balances are pledged by law to secure the convertibility of the currency notes, and can no more be lent to the market than can the gold in the Issue Department of the Bank of England.

109. Another contention is, that the cash balance of the Government of India is too high. Now the question whether the Government cash balance is too high or too low, is one that must be determined by the experience of those who actually deal with that balance, and are responsible for seeing that there is sufficient money in the treasury to meet all the claims against Government.

I do not think I exaggerate when I say that every person who has experience of the actual work of dealing with the balances in this country is in favour of rather a high cash balance. The question has been frequently considered both in India and in England, and though a cash balance of 10 to 13 crores may seem enormous, yet if we reflect on the special difficulties in the way of suddenly obtaining a large amount of cash in this country, on the sudden and large demands to which Government is exposed, and on the enormous extent of country over which the balance has to be spread, it will easily be recognised that the mere fact of the cash balance being large is no proof that it is larger than is required by the wants of the case.

Some authorities hold that, if anything, the Indian cash balance has been kept somewhat too low in recent years. In that opinion I am inclined to concur. The cash balance of recent years has been low, because the claims against the Government were heavy owing to expenditure of all kinds, and it was thought desirable to avoid borrowing more than was absolutely necessary.

110. I have mentioned the allegations (1), that Government ought to lend out the currency balance, and (2), that Government keeps too high a cash balance, simply in order to clear the ground. There is no force in them, and they could only be made by persons ignorant of the facts of the case. I now come to what is the real question, namely, the expediency of the maintenance of the Reserve Treasuries in the Presidency Towns. Should the Government keep the whole of its spare cash in the Presidency Banks, or should it aim at keeping balances of tolerably constant amounts in those Banks, the surplus being kept in the Reserve Treasuries? This is a question which deserves consideration, and on which there may reasonably be a difference of opinion, though I can hold out no hope of any change in the policy of Government in this respect.

The justification for the existence of the Reserve Treasuries is to be found in the special conditions affecting the Indian money market These special conditions are the liability of that market to extreme pressure at times, the difficulty in adding temporarily to the amount of cash by drawing on other markets, and the magnitude of the cash transactions of the Government as compared with those of the trade. Under the circumstances I have just stated, and looking to the fact that the Government in case of war, famine, or other unexpected cause, is exposed to the risk of having to meet sudden and large demands on it for cash, it was decided by Lord Northbrook's Government that it would be to the interest both of the commercial public and the Government of India that the surplus cash, for the time being, of the Government of India in excess of certain regulated balances in the Presidency Banks and the cash in Mofussil Treasuries, should be kept in Reserve Treasuries.

It was held that, if the whole of the surplus cash was kept in the Presidency Banks, trade would rely on the permanence of the resources thus supplied to it, and that, in case of a sudden demand for cash, the Government of India would either be forced to abandon its right to reduce its balance in the Presidency Banks, or risk producing a financial crisis by suddenly and largely reducing the resources of these Banks.

To show that this is not an imaginary fear, I will quote a telegram received in 1874 from the Government of Bombay :—

"Clear the line. You are placing the exchange banks and trade of Bombay in great danger. The eight Exchange Banks are indebted to the Bank of Bombay 68 lakhs of rupees, half payable on demand, secured by Government paper, and remainder in February. Their balances for current purposes in the Bank of Bombay are under 20 lakhs of rupees; balance of other customers of Bank of Bombay exceedingly low. Bank of Bombay has to meet Council Bills for 25 lakhs of rupees arrived from England this morning, and similar Bills for 20 lakhs of rupees will shortly arrive. Bills on Calcutta absolutely unsaleable. If you draw more on Bank of Bombay, they must call in the sums due from the Exchange Banks, and there will be a general panic and serious danger of stoppages."

There was at that time a Government balance of about 100 lakhs in the Bank of Bombay, and the proposed withdrawal, which called forth this startling protest from the Governor of that Province, only came to 35 lakhs. I do not think a stronger argument could be produced to show the dangers that might arise if the Government of India reverted to the old system of keeping all its spare cash in the Presidency Banks. The arguments which weighed with the Government of India in introducing the system of Reserve Treasuries are contained in a Despatch to the Secretary of State, No. 256, dated 30th June 1874; it has been printed in the Appendix to this Statement. It will show that the policy of the establishment of Reserve Treasuries was adopted deliberately and in order to meet real difficulties.

111. It has been urged that Government could relieve the market by lending out the balance of the Reserve Treasuries on favourable terms to the Banks; but if this course were followed the same difficulties that arose when the Presidency Banks held the whole of the surplus balances would again occur. Trade would become accustomed to rely on the resources furnished by the Government, and at a time of pressure the withholding of the assistance usually given by Government might have a very serious effect.

Section X.—Ways and Means—India, 1889-90.

112. The Ways and Means Estimate of India, made up in the same form as in paragraph 96, is as follows:—

NET RECEIPTS.	Rx.
1. Excess of Revenue in India over the Expenditure charged against it	22,016,900
2. Public Loan	2,500,000
3. Increase of Unfunded Debt—mostly Savings Bank Deposits	629,700
4. *For Remittance to Secretary of State*	1,112,300
Add Opening Balance	12,900,001
	39,158,901

NET OUTGOINGS.	Rx.
5. Expenditure charged to Provincial Balances	640,800
6. Capital Expenditure of Government in India	2,224,600
7. Loans to Municipalities, &c.	827,700
8. Other items	170,400
9. *Issues on Capital Account to Railway Companies against receipts in England*	1,221,400
10. Council Bills. *Sterling Account*	14,690,900
11. Do. Exchange	6,829,800
Add Closing Balance	12,553,301
	39,158,901

PROPOSED RUPEE LOAN.

113. It is estimated that a loan of Rx. 2,500,000 will be required during the year, but no pledge can be given either as to the amount of the loan or the time when it will be issued, or the conditions which will attach to it. According to the estimates, a loan of Rx. 2,500,000 will give an ample cash balance, and if matters turn out favourably, it may not be necessary to borrow so much. We expect, with this assistance, to close 1889-90 with a cash balance of Rx. 12,553,301.

LOANS TO MUNICIPALITIES, &c.

114. Before 1888-89 all loans and advances of public money were treated as advances on Imperial account. The loans were made on the advice and through the agency of Local Governments, and Local Governments were so far responsible that irrecoverable sums were charged off as Provincial Expenditure. But they had no concern with the punctual and complete realisation of the interest due on these advances, which was credited as an asset of Imperial Revenue. At the instance of the Secretary of State the arrangements were re-considered, and the occasion was thought appropriate for extending the principle of decentralisation beyond the limits of the Revenue account. The interest received on these loans is almost always higher than that paid by Government on its public loans, and by surrendering this advantage it was obvious that an inducement might be offered to Local Governments to undertake complete responsibility for the administration of this department of finance. This responsibility was accepted in every case, the necessary arrangements were completed last year, and orders were published in the *Gazette of India* of 5th January 1889.

115. In connection with this subject the question of lending from public funds to Municipalities and other public bodies was considered. It was believed from the Secretary of State's observations in a despatch of September 1887, that, under the arrangements described above, sanction might be given to a relaxation of the restrictive policy which has been followed in this matter since 1876.

116. Experience has shewn that the rigid refusal to lend money to small Municipalities and Local Boards has operated unfavourably in delaying and preventing sanitary improvement and reform. It has been found that such bodies cannot raise money in the market, except at high rates of interest; and Municipalities have in several cases found it necessary in consequence to abandon, or indefinitely postpone, well-considered schemes of drainage and water-supply. The Government of India accepted the Secretary of State's invitation to review the question, and the Secretary of State has, in consideration of the fact that, under the scheme described above, Provincial responsibility will be enforced, withdrawn the prohibition.

117. It is not proposed at present to adopt the policy of lending to the Presidency Corporations, as they have a public credit of their own and can borrow, in ordinary cases, in the open market, while the claims on the Government of India are so great that it cannot without difficulty find the necessary funds. But in pursuance of the principles enunciated above, Local Governments have been authorised to grant loans to Mofussil Municipalities in future, on the following conditions:—

(1) Loans may be granted only for works of public and general convenience and utility, such as drainage and water-works, bridges and the like; and not for works which are merely or mainly ornamental or convenient, such as town halls, public gardens or market places.

(2) A local body, having borrowed from Government, may not borrow from any other source until it has obtained the sanction of the Local Government concerned, which should not be given until it is clearly shown that the sum lent by Government, with interest thereon, is duly secured.

118. I have stated that the rules regulating the new scheme were published in the *Gazette of India* on 5th January. The demands of Local Governments have since been received. These demands, so far as they relate to advances to cultivators, to embarrassed landed proprietors, and for drainage embankments and the like, have no special interest, as the only change in respect of them is the transfer of administration and responsibility. As regards loans to Mofussil Municipalities, the importance attached to the change of policy will be understood when it is stated that, notwithstanding the short notice given, the applications for loans for Municipal sanitary purposes amount to Rx. 254,900, which sum it has been found possible to place at the disposal of Local Governments. The projects comprise schemes of water-supply for Allahabad, Agra, Nagpore, Delhi, and Peshawar. Although an important step has now been taken towards facilitating the carrying out of Local Works and Improvements, the large claims on the resources of the Government of India on account of Railway and Irrigation Works will prevent, for the present, any very important extension of the system.

Section XI.—Summary.

119. The principal features of this Statement are summarised as follows:—

(*a*) The Accounts of 1887-88 have closed with a deficit of Rx. 2,028,832, including as expenditure Rx. 456,017 on account of Special Defence Works. Excluding the cost of these works, the deficit was Rx. 1,572,815. This has resulted mainly from a special charge of Rx. 1,059,000 incurred in connection with the conversion of the 4 per cent. Sterling Stock into 3½ per cent., from heavy military expenditure in Burma, from a fall in exchange, and in the price of opium, and from a reduction in Railway Revenue, counter-balanced by an improvement in Revenue and reduced Expenditure under other heads.

(*b*) The Revised Estimates of 1888-89 show a deficit of Rx. 201,700, including as expenditure Rx. 818,300 on account of Special Defence Works, and a surplus of Rx. 616,600, if the cost of these works be excluded. Seeing that there has been a further fall in the rate of exchange, which has been taken for the current and coming year at 1*s.* 4·38*d.* = 1 rupee, heavy unforeseen expenditure on Military Expeditions, and a decline in the salt revenue owing to persistent rumours of an impending reduction of the duty, the result is satisfactory.

(*c*) The Budget Estimates for 1889-90 show a surplus of Rx. 106,300 after providing Rx. 1,102,900 for Special Defence Works. If the cost of these works be excluded, there is a surplus of Rx. 1,209,200. Imperial revenues have received a special asset of Rx. 740,000, towards which all Local Governments, except the Punjab, contributed. Of this only Rx. 250,000, most of which represents the proceeds of the re-imposed Patwari Cess in the North-Western Provinces and Oudh, will be permanent, the remainder being a receipt of next year only.

(*d*) The Capital Expenditure on Railways and Irrigation Works is expected to amount to Rx. 1,857,800 in 1888-89, and Rx. 4,089,500 is provided for 1889-90. The expenditure in 1888-89 is really Rx. 3,264,500, but Rx. 1,406,700 of it has been transferred to the Capital Accounts of the Indian Midland and the Bengal-Nagpur Railways on account of the cost of the Sindia and Katni-Umaria Railways transferred to them.

(*e*) As regards the general financial position of the Government of India, while there is every need for economy and for husbanding our revenue, there is no ground for desponding or pessimist views. There are probable difficulties in the future, but there are also reasons for holding that we shall be able to encounter them successfully. The Estimate of Revenue for 1889-90 have been framed with moderation.

(*f*) The Secretary of State proposes to draw, during 1889-90, £14,689,900 of Council Bills. He also proposes to raise a loan of £3,750,000 under the Oudh and Rohilkhand Railway Purchase Act for the purpose of advancing funds to Railway Companies.

(*g*) The Government of India will probably raise a loan of Rx. 2,500,000 in India, of which Rx. 584,000 is required for the Dock Works at Calcutta and Bombay, and Rx. 254,900 for Municipal Water Works, but no pledge can be given either as to the amount of the loan or the time when it will be issued, or the conditions which will attach to it.

D. BARBOUR.

CALCUTTA;
March 27, 1889.

APPENDIX I.

Despatch from the Government of India, to Her Majesty's Secretary of State for India, No. 256, dated 30th June 1874.

We have postponed consideration of the Bill for the regulation of the Presidency Banks and of the agreements depending upon it, pending receipt of the decision of Your Lordship in Council on the question of the agency of the Bank of Bengal in Bombay, in regard to which we forwarded with our despatch of the 9th January, No. 17, a letter from the Directors of the Bank of Bengal.

2. The strain to which our finances were exposed early this year has given us the advantage of an experience which we had not when the terms of the new agreements were last under our consideration.

3. We have been much impressed with the consideration that the effect of the existing agreements with the banks which compels us to place all the cash balances belonging to Government in their hands leads to consequences which may be very inconvenient, if not worse, both to Government and to trade.

4. The only use of these balances to Government is that they may be made available the moment the public service requires them.

5. We have had no difficulty in regard to the balances in the hands of the Banks of Bengal and Madras; the Bank of Bombay, however, protested against meeting drafts upon it, and on the urgent representations of the Governor of Bombay, we were obliged, on the 29th January, to allow a month's time before drawing.

Progs., May 1874, Nos. 33A & 33 B.

6. The Bank of Bombay, accustomed to high Government balances, and relying on the maintenance of those balances, had so employed them that they were practically locked up; for had we insisted on withdrawing them more suddenly, we should have done so in the face of a warning that we should produce a commercial crisis, and therefore for a time the Government balances at Bombay were useless for the purposes of the Government.

7. We think it doubtful, moreover, whether it is any real advantage to trade that large Government balances should be kept in the hands of the banks. It appears to us that an element of uncertainty is thereby introduced into the money market not unlikely to aggravate commercial difficulties at a time of tightness.

8. An amount of capital which is large relatively to the whole capital engaged in trade at the Presidency towns is supplied by Government, but Government, for reasons quite unconnected with trade, may have to withdraw these balances suddenly.

In this case a sudden demand ensues for capital to replace that which is thus removed; the rate of discount rises, not from any commercial reason, but from the accident of State necessities, and if this should occur at a time of commercial pressure, it would precipitate a crisis which otherwise might not occur. If Government did not supply this capital to the trade, it would be found by private individuals through banks or in some other way.

9. Had the Government funds in the hands of the banks in January last been limited to a fair working balance, and had we had a reserve in our own hands, we think it may be assumed that the market rise in the rates of discount which has occurred would not have taken place, and our business would have been transacted without disturbing trade operations.

10. The resources of a large money market are not open to us, and we do not think it would be safe to trust to being able to raise funds readily and immediately in India. The amount (£350,000) that we wanted in January out of our balance of about a million with the Bank of Bombay, and the demand for which brought down the remonstrance that we should place in jeopardy the trade of Bombay, cannot be considered as large. Calcutta may have larger resources, but we cannot suppose that even here the supplies immediately available are really considerable.

11. We are of opinion that a Government subject to the contingencies to which the Government of India is exposed ought not to be without a reserve, and that this reserve should be in its own hands.

12. This object might be attained by dissolving our connexion with the banks and re-establishing our treasuries. We are unwilling to take this course unless forced to do so: the banks are useful institutions, and the Bank of Bengal especially has upon several occasions been of great assistance to the Government.

13. We should prefer, as an alternative plan, to make a change in the agreements with the banks, so that, instead of giving them the right to hold all the Government balances, the stipulation may be confined to engaging to pay them interest when our balances are reduced below certain amounts.

If it be necessary to go further than this, we might stipulate that the banks should have the use of our balances up to certain limits, after which we should be unfettered as to their employment. The exact sums to be fixed in connection with the proposed stipulations would be settled in communication with the banks.

14. The amount to be kept in reserve need not, in our opinion, be very large, as the main difficulty is one only of time. The sense of security which we should derive from the possession of a reserve of two millions immediately available for any emergency would, in our judgment, amply repay the charge for interest on that amount.

APPENDIX II.

ACCOUNTS AND ESTIMATES.

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General Statement of the Accounts and Estimates of the Revenue India, in India

	For detail *vide* Statement.	RECEIPTS.			
		ACCOUNTS, 1887-88.	BUDGET ESTIMATE, 1888-89.	REVISED ESTIMATE, 1888-89.	BUDGET ESTIMATE, 1889-90.
Revenue—		Rx.	Rx.	Rx.	Rx.
Principal Heads of Revenue—					
Land Revenue	...	23,189,292	23,090,500	23,2[illegible]2,300	23,391,700
Opium	...	8,515,462	8,453,900	8,[illegible]00,900	8,260,000
Salt	...	6,670,728	8,122,500	7,676,900	8,029,900
Stamps	...	3,876,298	3,854,400	3,932,200	3,959,500
Excise	...	4,534,055	4,609,500	4,705,700	4,727,300
Other Heads	A	7,994,571	8,081,600	8,319,500	8,575,400
TOTAL, PRINCIPAL HEADS	A	54,781,006	56,212,400	56,897,500	56,943,800
Interest	"	746,555	656,300	838,800	734,200
Post Office, Telegraph, and Mint	"	2,229,546	2,131,300	2,240,400	2,328,700
Receipts by Civil Departments	"	1,495,742	1,424,000	1,480,300	1,464,200
Miscellaneous	"	1,606,108	1,166,200	1,796,500	1,340,300
Railways	"	14,533,360	15,184,700	15,428,000	16,686,500
Irrigation	"	1,714,274	1,758,700	1,838,900	1,889,300
Buildings and Roads	"	592,338	555,100	588,700	603,700
Receipts by Military Departments	"	1,060,815	921,800	976,200	944,600
TOTAL REVENUE	...	78,759,744	80,010,500	81,585,500	82,935,300
Extraordinary Receipts	...	63,690	...	...	...
Debt, Deposits, and Advances—					
Permanent Debt (net Incurred)	C	5,435,799	2,998,500	13,413,500	5,871,400
Unfunded Debt (net Incurred)	"	926,491	845,300	1,043,700	629,700
Deposits and Advances (net)	"	4,827	...	...	...
Loans to Municipalities, Native States, &c. (net Recoveries)	"	...	...	...	...
Remittances (net)	"	...	...	314,500	43,800
Secretary of State's Bills drawn	"	15,358,577	14,000,000	14,310,100	14,689,900
TOTAL RECEIPTS	...	100,549,128	97,854,300	110,667,300	104,170,100
Balance on 1st April—India	...	13,195,785	13,733,085	13,883,701	12,900,001
England	...	5,280,829	5,614,329	5,900,697	3,849,797
GRAND TOTAL	...	119,025,742	117,201,714	130,451,698	120,919,898

FORT WILLIAM,
DEPT. OF FINANCE AND COMMERCE;
The 27th March 1889.

E. W. KELLNER,
Deputy Comptroller General.

and Expenditure and Receipts and Disbursements of the Government of and in England.

Figures nearest to 100 in columns for Estimates.

	For detail *vide* Statement.	DISBURSEMENTS.			
		ACCOUNTS, 1887-88.	BUDGET ESTIMATE, 1888-89.	REVISED ESTIMATE, 1888-89.	BUDGET ESTIMATE, 1889-90.
Expenditure—		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Direct Demands on the Revenues	B	9,438,163	9,863,000	9,837,800	9,730,000
Interest	"	5,441,754	4,508,400	4,701,200	4,358,600
Post Office, Telegraph, and Mint	"	2,255,829	2,182,200	2,167,600	2,268,300
Salaries and Expenses of Civil Departments	"	12,906,364	13,098,300	13,038,000	13,291,200
Miscellaneous Civil Charges	"	4,761,130	4,857,900	4,895,900	4,823,200
Famine Relief and Insurance	"	91,408	73,200	82,900	100,500
Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	"	80,945	43,800	18,000	10,200
Railway Revenue Account	"	16,655,746	17,299,600	17,692,900	18,713,100
Irrigation	"	2,461,646	2,582,300	2,630,800	2,614,700
Buildings and Roads	"	5,451,049	5,592,900	5,329,200	5,482,400
Army Services	"	20,417,934	19,969,000	20,371,500	20,974,700
Special Defence Works		456,017	1,121,500	818,300	1,102,900
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	...	80,417,985	81,192,100	81,584,100	83,469,800
Add—Provincial Surpluses: that is, portion of Allotments to Provincial Governments not spent by them in the year	End of B	+423,685	+9,800	+238,300	+24,600
Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial balances	"	—53,094	—493,400	—35,200	—665,400
TOTAL EXPENDITURE CHARGED AGAINST REVENUE	...	80,788,576	80,708,500	81,787,200	82,829,000
Expenditure not charged to Revenue—					
Capital Outlay on Railways and Irrigation Works	End of B	2,784,824	4,044,500	1,857,800	4,089,500
Capital charge involved in redemption of liabilities		...	...	10,336,000	...
Debt, Deposits, and Advances—					
Deposits and Advances (net)	C	...	340,900	739,400	19,700
Loans to Municipalities, Native States, &c. (net advances)	"	396,944	486,800	510,900	827,700
Capital of Railway Companies (net Payments)	"	574,127	3,143,400	3,350,700	3,763,100
Remittances (net)	"	14,333	69,300	...	...
Secretary of State's Bills paid	"	14,682,540	14,548,500	15,119,900	14,690,900
TOTAL DISBURSEMENTS	...	99,241,344	103,341,900	113,701,900	106,219,900
Balance on 31st March—India	...	13,883,701	11,581,385	12,900,001	12,553,301
England	...	5,900,697	2,278,429	3,849,797	2,146,697
GRAND TOTAL	...	119,025,742	117,201,714	130,451,698	120,919,898

	Rx	*Rx*	*Rx.*	*Rx.*
Revenue	78,759,744	80,010,500	81,585,500	82,935,300
Expenditure chargeable thereon	80,788,576	80,708,500	81,787,200	82,829,000
Surplus (+) or Deficit (−)	−2,028,832	−698,000	−201,700	+106,300

E. GAY,
Comptroller General.

E. J. SINKINSON,
Offg. Secretary to the Government of India.

A.—*Statement of the Revenue of*

HEADS OF REVENUE.	ACCOUNTS, 1887-88. India. Imperial.	ACCOUNTS, 1887-88. India. Provincial and Local.	ACCOUNTS, 1887-88. England.	ACCOUNTS, 1887-88. Exchange.* 1-4'90d.	ACCOUNTS, 1887-88. Total.	REVISED. India. Imperial.	REVISED. India. Provincial and Local.
	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.
Principal Heads of Revenue—							
I.—Land Revenue	14,214,844	8,974,448	...	...	23,189,292	14,143,300	9,059,000
II.—Opium	8,515,462	...	...	...	8,515,462	8,560,900	...
III.—Salt	6,643,454	27,274	...	..	6,670,728	7,654,600	22,300
IV.—Stamps	1,127,166	2,749,132	...	...	3,876,298	1,147,200	2,785,000
V.—Excise	3,325,752	1,208,903	...	...	4,534,655	3,445,600	1,260,100
VI.—Provincial Rates	850	3,034,473	...	...	3,035,323	600	3,018,800
VII.—Customs	1,333,401	15,436	...	...	1,348,837	1,354,800	15,200
VIII.—Assessed Taxes	823,667	607,769	...	...	1,431,436	890,700	617,900
IX.—Forest	521,415	602,710	...	...	1,124,125	682,300	643,400
X.—Registration	156,710	154,543	...	...	311,253	165,300	163,500
XI.—Tributes from Native States	743,597	...	...		743,597	767,000	...
Total	37,406,318	17,374,688	...	..	54,781,006	38,812,300	17,585,200
XII.—Interest	621,664	31,189	65,978	27,724	746,555	555,000	89,000
Post Office, Telegraph, and Mint—							
XIII.—Post Office	1,209,329	4,867	...	...	1,214,196	1,285,600	6,300
XIV.—Telegraph	747,466	505	11,206	4,709	763,886	707,700	500
XV.—Mint	251,437	...	19	8	251,464	215,800	...
Total	2,208,232	5,372	11,225	4,717	2,229,546	2,209,100	6,800
Receipts by Civil Departments—							
XVI.—Law and Justice { Courts	23,547	299,415	...	...	322,962	28,200	304,700
XVI.—Law and Justice { Jails	30,071	218,817	...	...	248,888	34,500	234,400
XVII.—Police	25,711	324,582	...	...	350,293	29,800	318,100
XVIII.—Marine	73,254	121,773	...	...	195,027	74,100	117,300
XIX.—Education	1,410	223,795	...	...	225,205	1,600	205,300
XX.—Medical	120	55,907	2,764	1,161	59,952	500	55,900
XXI.—Scientific and other Minor Departments	29,775	62,768	614	258	93,415	5,200	65,100
Total	183,888	1,307,057	3,378	1,419	1,495,742	173,900	1,300,800
Miscellaneous—							
XXII.—Receipts in aid of Superannuation, &c.	218,692	37,184	104,118	43,751	403,745	233,400	38,500
XXIII.—Stationery and Printing	34,031	46,251	...	...	80,282	23,100	44,800
XXIV.—Exchange	744,471	...	...	...	744,471	951,800	...
XXV.—Miscellaneous	99,371	265,609	8,893	3,737	377,610	80,000	269,300
Total	1,096,565	349,044	113,011	47,488	1,606,108	1,288,300	352,600
Railways—							
XXVI.—State Railways (gross Receipts)	9,371,808	1,499,791	230	97	10,871,926	10,206,100	1,534,000
XXVII.—Guaranteed Companies (Net Traffic Receipts)	3,636,670	...	...	...	3,636,670	3,652,500	...
XXVIII.—Subsidized Companies (Repayment of Advances of Interest)	24,764	...	...	...	24,764	35,100	...
Total	13,033,242	1,499,791	230	97	14,533,360	13,893,700	1,534,000
Irrigation—							
XXIX.—Major Works: Direct Receipts	418,453	532,508	...	...	950,961	464,200	596,500
Portion of Land Revenue due to Irrigation	602,555	...	...	...	602,555	612,100	...
XXX.—Minor Works and Navigation	32,139	128,619	...	...	160,758	30,600	135,500
Total	1,053,147	661,127	...	...	1,714,274	1,106,900	732,000
Buildings and Roads—							
XXXI.—Military Works	40,413	...	...	...	40,413	39,700	...
XXXII.—Civil Works	11,972	503,594	25,601	10,758	551,925	10,800	500,000
Total	52,385	503,594	25,601	10,758	592,338	50,500	500,000
Receipts by Military Departments—							
XXXIII.—Army: Effective	931,027	...	36,752	15,444	983,223	863,500	...
Non-effective	70,673	...	4,872	2,047	77,592	52,500	...
Total	1,001,700	...	41,624	17,491	1,060,815	916,000	...
TOTAL REVENUES	56,657,141	21,731,862	261,047	109,694	78,759,744	59,005,700	22,100,400

* The columns headed "Exchange" show, under the several heads of Revenue and Expenditure which include transactions in England

INDIA, in India and in England.

Figures nearest to 100 in columns for Estimates.

ESTIMATE, 1888-89.			Increase + Decrease — of Revised, as compared with Budget Estimates, 1888-89.	BUDGET ESTIMATE, 1889-90.					Increase + Decrease — of Budget 1889-90 as compared with Budget, 1888-89.	Increase + Decrease — of Budget, 1889-90, as compared with Revised Estimates, 1888-89.
				INDIA.						
England.	Exchange.* 1-4·38d.	TOTAL.		Imperial.	Provincial and Local.	England.	Exchange. 1-4·38d.	TOTAL.		
£	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.
...	...	23,20[illegible],300	+ 111,800	14,918,400	8,473,300	...	...	23,391,700	+ 301,200	+ 189,400
...	...	8,5[illegible],900	+ 107,000	8,260,000	...	...	...	8,260,000	− 193,900	− 300,900
...	...	7,[illegible],900	− 445,600	8,007,300	22,600	...	...	8,029,900	− 92,600	+ 353,000
...	...	3,[illegible],200	+ 77,800	1,155,400	2,804,100	...	...	3,959,500	+ 105,100	+ 27,300
...	...	[illegible],700	+ 96,200	3,542,900	1,184,400	...	...	4,727,300	+ 117,800	+ 21,600
...	...	3,019,400	+ 6,100	600	3,257,400	...	...	3,258,000	+ 244,700	+ 238,600
...	...	1,370,000	+ 900	1,402,500	15,900	...	...	1,418,400	+ 49,300	+ 48,400
...	...	1,508,600	+ 56,800	875,700	639,600	...	...	1,515,300	+ 63,500	+ 6,700
...	...	1,325,700	+ 154,100	636,300	633,300	...	...	1,269,600	+ 98,000	− 56,100
...	...	328,800	+ 20,900	166,900	164,200	...	...	331,100	+ 23,200	+ 2,300
...	...	767,000	− 900	783,000	...	...	...	783,000	+ 15,100	+ 16,000
...	...	56,397,500	+ 185,100	39,749,000	17,194,800	...	...	56,943,800	+ 731,400	+ 546,300
133,000	61,800	838,800	+ 182,500	597,600	92,700	30,000	13,900	734,200	+ 77,900	− 104,600
...	...	1,291,900	+ 49,800	1,341,000	7,000	...	...	1,348,000	+ 105,900	+ 56,100
16,700	7,800	732,700	+ 33,400	730,800	500	14,200	6,600	752,100	+ 52,800	+ 19,400
..	...	215,800	+ 25,900	228,600	...	..	...	228,600	+ 38,700	+ 12,800
16,700	7,800	2,240,400	+ 109,100	2,300,400	7,500	14,200	6,600	2,328,700	+ 197,400	+ 88,300
...	...	332,900	+ 28,300	25,800	301,000	...	...	326,800	+ 22,200	− 6,100
...	...	268,900	+ 10,800	36,100	234,000	...	...	270,100	+ 12,000	+ 1,200
...	...	347,900	+ 26,100	24,700	321,300	...	...	346,000	+ 24,200	− 1,900
...	...	191,400	+ 3,100	67,300	117,400	...	...	184,700	− 3,600	− 6,700
...	...	206,900	+ 5,500	800	211,600	...	...	212,400	+ 11,000	+ 5,500
2,500	1,200	60,100	− 1,600	500	52,000	2,500	1,200	56,200	− 5,500	− 3,900
1,400	700	72,400	− 15,700	3,100	64,000	600	300	68,000	− 20 100	− 4,400
3,900	1,900	1,480,500	+ 56,500	158,300	1,301,300	3,100	1,500	1,464,200	+ 40,200	− 16,300
103,800	48,300	424,000	+ 41,900	232,400	38,600	98,400	45,700	415,100	+ 33,000	− 8,900
...	...	67,900	+ 7,800	21,600	44,000	...	...	65,600	+ 5,500	− 2,300
...	...	951,800	+ 536,800	527,300	...	...	...	527,300	+ 112,300	− 424,500
2,400	1,100	352,800	+ 43,800	63,800	264,800	2,500	1,200	332,300	+ 23,300	− 20,500
106,200	49,400	1,796,500	+ 630,300	845,100	347,400	100,900	46,900	1,340,300	+ 174,100	− 456,200
200	100	11,740,400	− 500	11,516,200	1,587,000	200	100	13,103,500	+ 1,362,600	+ 1,363,100
...	...	3,652,500	+ 247,500	3,560,000	...	...	...	3,560,000	+ 155,000	− 92,500
...	...	35,100	− 3,700	23,000	...	...	...	23,000	− 15,800	− 12,100
200	100	15,428,000	+ 243,300	15,099,200	1,587,000	200	100	16,686,500	+ 1,501,800	+ 1,258,500
...	...	1,060,700	+ 46,600	493,600	596,500	...	...	1,090,100	+ 76,000	+ 29,400
...	...	612,100	+ 21,800	629,400	...	...	...	629,400	+ 39,100	+ 17,300
...	...	166,100	+ 11,800	32,600	137,200	...	...	169,800	+ 15,500	+ 3,700
...	...	1,838,900	+ 80,200	1,155,600	733,700	...	...	1,889,300	+ 130,600	+ 50,400
...	...	39,700	+ 3,700	38,900	...	...	...	38,900	+ 2,900	− 800
26,100	12,100	549,000	+ 29,900	10,200	516,900	25,700	12,000	564,800	+ 45,700	+ 15,800
26,100	12,100	588,700	+ 33,600	49,100	516,900	25,700	12,000	603,700	+ 48,000	+ 15,000
34,900	16,200	914,600	+ 52,200	829,400	...	33,500	15,600	878,500	+ 16 100	− 36,100
6,200	2,900	61,600	+ 2,200	56,600	...	6,500	3,000	66,100	+ 6,700	+ 4,500
41,100	19,100	976,200	+ 54,400	886,000	...	40,000	18,600	944,600	+ 22,800	− 31,600
327,200	152,200	81,585,500	+ 1,575,000	60,840,300	21,781,300	214,100	99,600	82,935,300	+ 2,924,800	+ 1,349,800

* the Exchange thereon calculated in accordance with the average Rate obtained for Bills and Telegraphic Transfers sold during the year.

B.—*Statement of the Expenditure chargeable on the*

Heads of Expenditure.	Accounts, 1887-88. India. Imperial.	Accounts, 1887-88. India. Provincial and Local.	Accounts, 1887-88. England.	Accounts, 1887-88. Exchange.† 1s. 4·90d.	Accounts, 1887-88. Total.	Revised. India. Imperial.	Revised. India. Provincial and Local.
	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.
Direct Demands on the Revenues—							
1.—Refunds and Drawbacks	150,468	73,514	...	...	223,982	152,100	76,600
2.—Assignments and Compensations	541,538	927,425	...	...	1,468,963	550,700	929,100
Charges in respect of Collection, *viz.*:—							
3.—Land Revenue	241,393	3,245,103	133	56	3,486,685	267,200	3,270,700
4.—Opium (including cost of Production)	2,423,238	...	941	396	2,424,575	2,647,300	...
5.—Salt (including cost of Production)	409,191	1,435	55	23	410,704	419,300	2,500
6.—Stamps	−5,750	91,993	54,338	22,833	163,414	−10,200	94,500
7.—Excise	93,059	34,012	5	2	127,078	101,300	36,300
8.—Provincial Rates	...	62,138	...	...	62,138	...	62,000
9.—Customs	48,679	86,184	20	8	134,891	48,700	86,000
10.—Assessed Taxes	15,019	13,660	...	...	28,679	16,000	12,400
11.—Forest	322,955	394,342	1,758	739	719,794	395,800	411,000
12.—Registration	93,981	93,279	...	...	187,260	96,300	95,400
Total	4,333,771	5,023,085	57,250	24,057	9,438,163	4,684,500	5,076,500
Interest—							
13.—Interest on Debt* other than that charged to Railways and Irrigation Works	275,441	...	3,365,222	1,414,099	5,054,762	315,900	48,800
14.—Interest on other Obligations	384,045	2,539	287	121	386,992	433,300	2,700
Total	659,486	2,539	3,365,509	1,414,220	5,441,754	749,200	51,500
Post Office, Telegraph, and Mint—							
15.—Post Office	1,102,304	109,658	114,940	48,299	1,375,201	1,108,200	109,300
16.—Telegraph	604,849	473	127,661	53,644	786,627	571,200	500
17.—Mint	87,339	...	4,691	1,971	94,001	87,300	...
Total	1,794,492	110,131	247,292	103,914	2,255,829	1,766,700	109,800
Salaries and Expenses of Civil Departments—							
18.—General Administration	612,381	777,140	267,858	112,556	1,769,935	597,400	797,900
19.—Law and Justice { Courts	75,868	2,574,540	453	190	2,651,051	82,600	2,602,900
19.—Law and Justice { Jails	152,145	619,727	...	...	771,872	163,400	666,400
20.—Police	795,005	2,898,616	...	...	3,693,621	881,800	2,888,900
21.—Marine (including river Navigation)	333,421	135,118	142,448	59,858	670,845	286,000	147,400
22.—Education	16,894	1,274,031	624	262	1,291,811	16,000	1,291,600
23.—Ecclesiastical	158,341	...	550	231	159,122	158,000	...
24.—Medical	40,211	715,008	6,848	2,878	764,945	32,300	724,300
25.—Political	626,085	15,111	30,604	12,860	684,660	668,500	54,400
26.—Scientific and other Minor Departments	277,030	145,028	18,620	7,824	448,502	241,300	153,200
Total	3,087,381	9,154,319	468,005	196,659	12,906,364	3,127,300	9,327,000
Miscellaneous Civil Charges—							
27.—Territorial and Political Pensions	572,846	...	15,749	6,618	595,213	509,800	...
28.—Civil Furlough and Absentee Allowances	2,597	...	215,560	90,580	308,737	8,700	...
29.—Superannuation Allowances and Pensions	88,263	629,444	1,597,940	671,470	2,987,117	85,200	662,500
30.—Stationery and Printing	60,903	389,419	89,317	37,532	577,171	68,300	387,600
31.—Exchange	...	...	...	...	...	...	...
32.—Miscellaneous	61,065	185,192	32,837	13,798	292,892	131,900	201,300
Total	785,674	1,204,055	1,951,403	819,998	4,761,130	803,900	1,251,400
Famine Relief and Insurance—							
33.—Famine Relief	...	402	...	...	402	...	10,200
34.—Construction of Protective Railways	...	...	...	...	...	...	
35.—Construction of Protective Irrigation Works	91,006	...	...	...	91,006	72,700	...
36.—Reduction of Debt	...	...	...	...	...		
Total	91,006	402	...	...	91,408	72,700	10,200
Carried over	10,751,810	15,494,531	6,089,459	2,558,848	34,894,648	11,204,300	15,826,400

The "Interest on Debt" is distributed as follows:—

	Accounts, 1887-88. India.	England.	Exchange.	Total.
	Rx.	£	Rx.	Rx.
Interest on Debt (other than that charged to Railways and Irrigation Works) as above	275,441	3,365,222	1,414,099	5,054,762
Under Railway Revenue Account	2,557,786	552,080	231,990	3,341,856
Under Irrigation	1,017,542	...	...	1,017,542
Total	3,850,769	3,917,302	1,646,089	9,414,160

See foot-note to Statement No.

Revenues of India, in India and in England.

Figures nearest to 100 in columns for Estimates.

ESTIMATE, 1888-89.			Increase + Decrease — of Revised, as compared with Budget Estimates, 1888-89.	BUDGET ESTIMATE, 1889-90.					Increase + Decrease — of Budget, 1889-90 as compared with Budget, 1888-89.	Increase + Decrease — of Budget, 1889-90 as compared with Revised Estimate, 1888-89.
				INDIA.						
England.	Exchange.† 1-4·38*d.*	TOTAL.		Imperial.	Provincial and Local.	England.	Exchange. 1-4·38*d.*	TOTAL.		
£	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	*Rx.*	*Rx.*
...	...	22,[illegible]700	+ 33,600	153,500	67,600	...	...	221,100	+ 26,000	− 7,600
...	...	1,4[illegible],800	− 14,200	571,600	969,800	...	...	1,541,400	+ 47,400	+ 61,600
700	300	[illegible]	− 145,200	293,200	3,334,600	900	400	3,629,100	− 55,000	+ 90,200
800	400	2,648,[illegible]	+ 93,800	2,362,700	...	1,100	500	2,364,300	− 190,400	− 284,200
300	100	422,200	− 28,700	459,400	2,500	100	...	462,000	+ 11,100	+ 39,800
48,000	22,300	154,600	− 20,400	− 12,100	97,200	33,600	15,600	134,300	− 40,700	− 20,300
200	100	137,900	+ 10,200	114,600	39,500	100	...	154,200	+ 26,500	+ 16,300
...	...	62,000	+ 4,400	...	60,500	...	..	60,500	+ 2,900	− 1,500
100	...	134,800	− 3,700	49,700	88,300	200	100	138,300	− 200	+ 3,500
...	...	28,400	+ 1,100	15,000	13,800	...	...	28,800	+ 1,500	+ 400
2,400	1,100	810,300	+ 39,700	364,700	433,500	2,100	1,000	801,300	+ 30,700	− 9,000
...	...	191,700	+ 4,200	97,800	96,900	...	...	194,700	+ 7,200	+ 3,000
52,500	24,300	9,837,800	− 25,200	4,470,100	5,204,200	38,100	17,600	9,730,000	− 133,000	− 107,800
2,662,000	1,237,800	4,264,500	+ 189,100	290,900	57,300	2,426,500	1,128,300	3,903,000	− 172,400	− 361,500
500	200	436,700	+ 3,700	452,400	2,500	500	200	455,600	+ 22,600	+ 18,900
2,662,500	1,238,000	4,701,200	+ 192,800	743,300	59,800	2,427,000	1,128,500	4,358,600	− 149,800	− 342,600
89,300	41,500	1,348,300	− 11,900	1,157,600	112,500	90,600	42,100	1,402,800	+ 42,600	+ 54,500
102,100	47,500	721,300	− 14,700	600,500	500	110,200	51,200	762,400	+ 26,400	+ 41,100
7,300	3,400	98,000	+ 12,000	84,800	...	12,500	5,800	103,100	+ 17,100	+ 5,100
198,700	92,400	2,167,600	− 14,600	1,842,900	113,000	213,300	99,100	2,268,300	+ 86,100	+ 100,700
243,100	113,100	1,751,500	+ 8,600	610,400	806,900	247,500	115,100	1,779,900	+ 37,000	+ 28,400
700	300	2,686,500	− 26,900	93,500	2,625,200	2,600	1,200	2,722,500	+ 9,100	+ 36,000
...	...	829,800	+ 29,600	165,900	675,900	...	...	841,800	+ 41,600	+ 12,000
...	...	3,770,700	− 5,500	959,700	2,985,300	...	...	3,945,000	+ 168,800	+ 174,300
97,500	45,300	576,200	− 40,100	315,500	139,600	86,600	40,300	582,000	− 34,300	+ 5,800
1,200	600	1,309,400	− 21,800	17,300	1,335,000	1,400	700	1,354,400	+ 23,200	+ 45,000
500	200	158,700	− 8,300	163,600	...	300	100	164,000	− 3,000	+ 5,300
6,900	3,200	766,700	− 23,700	40,900	741,000	7,000	3,300	792,200	+ 1,800	+ 25,500
29,700	13,800	766,400	+ 51,800	585,900	56,100	27,300	12,700	682,000	− 32,600	− 84,400
18,800	8,800	422,100	− 24,000	245,600	148,200	22,900	10,700	427,400	− 18,700	+ 5,300
398,400	185,300	13,038,000	− 60,300	3,198,300	9,513,200	395,600	184,100	13,291,200	+ 192,900	+ 253,200
21,200	9,900	540,900	− 29,400	504,300	...	12,600	5,900	522,800	− 47,500	− 18,100
214,000	99,500	322,200	+ 11,000	9,100	...	217,000	100,900	327,000	+ 15,800	+ 4,800
1,618,000	752,400	3,118,100	+ 88,800	85,900	673,400	1,630,000	758,000	3,147,300	+ 118,000	+ 29,200
55,000	25,600	536,500	− 71,000	67,000	390,600	47,000	21,900	526,500	− 81,000	− 10,000
...	...	...		...	...	...	...		...	
30,700	14,300	378,200	+ 38,600	56,500	196,200	32,000	14,900	299,600	− 40,000	− 78,600
1,938,900	901,700	4,895,900	+ 38,000	722,800	1,260,200	1,938,600	901,600	4,823,200	− 34,700	− 72,700
...	...	10,200	+ 9,700	...	20,500	...	...	20,500	+ 20,000	+ 10,300
...	...	...	...	...	...	...	...	...	...	...
...	...	72,700	...	80,000	...	...	...	80,000	+ 7,300	+ 7,300
...	...	...	...	...	...	...	...	...	...	...
...	...	82,900	+ 9,700	80,000	20,500	...	...	100,500	+ 27,300	+ 17,600
5,251,000	2,441,700	34,723,400	+ 140,400	11,057,400	16,170,900	5,012,600	2,330,900	34,571,800	− 11,200	− 151,600

REVISED ESTIMATE, 1888-89.				BUDGET ESTIMATE, 1889-90.			
India.	England.	Exchange.	TOTAL.	India.	England.	Exchange.	TOTAL.
Rx.	£	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
364,700	2,662,000	1,237,800	4,264,500	348,200	2,426,500	1,128,300	3,903,000
2,668,800	631,900	293,800	3,594,500	2,759,800	908,700	422,600	4,091,100*
1,041,400	...	...	1,041,400	1,065,100	...	...	1,065,100
4,074,900	3,293,900	1,531,600	8,900,400	4,173,100	3,335,200	1,550,900	9,059,200

* Includes 69,300 charged to "Interest chargeable against Companies on advances."

B.—*Statement of the Expenditure chargeable on the*

HEADS OF EXPENDITURE.	ACCOUNTS, 1887-88. India. Imperial.	India. Provincial and Local.	England.	Exchange.* 1-4'90d.	Total.	REVISED India. Imperial.	India. Provincial and Local.
	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.
Brought forward	10,751,810	15,494,531	6,089,459	2,558,848	34,894,648	11,204,300	15,826,400
37.—Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	...	80,945	...	...	80,945	...	18,000
Railway Revenue Account—							
38.—State Railways: Working Expenses	4,792,939	801,248	...	...	5,594,187	5,214,800	828,600
Interest on Debt	2,120,328	437,458	552,080	231,990	3,341,856	2,211,300	457,500
Annuities in purchase of Railways	...	...	1,683,456	707,405	2,390,861	...	...
Interest chargeable against Companies on Advances	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	378	...	468,936	197,051	666,365	19,400	...
39.—Guaranteed Companies: Surplus Profits, Land and Supervision	714,057	...	...	...	714,057	569,100	...
Interest	25,595	...	2,694,920	1,132,431	3,852,046	7,200	...
40.—Subsidized Companies: Land, &c.	29,011	14,616	...		43,627	14,500	14,500
Advances of Interest	...	...	...	...	...	...	...
41.—Miscellaneous Railway Expenditure	42,598	9,249	...	...	51,847	56,000	19,000
Total	7,724,906	1,262,571	5,399,392	2,268,877	16,655,746	8,092,300	1,319,600
Irrigation—							
42.—Major Works: Working Expenses	326,043	351,564	...	...	677,607	356,300	363,100
Interest on Debt	513,608	503,934	...	...	1,017,542	532,900	508,500
43.—Minor Works and Navigation	292,815	473,649	23	10	766,497	305,900	563,500
Total	1,132,466	1,329,147	23	10	2,461,646	1,195,100	1,435,100
Buildings and Roads—							
44.—Military Works	1,222,763		6,546	2,751	1,232,060	1,100,500	...
45.—Civil Works	893,026	3,194,077	92,864	39,022	4,218,989	768,900	3,298,200
Total	2,115,789	3,194,077	99,410	41,773	5,451,049	1,869,400	3,298,200
Army Services—							
46.—Army: Effective	14,243,976	...	1,843,046	774,466	16,861,488	13,958,900	...
Non-Effective	860,932	...	1,897,969	797,545	3,556,446	881,100	...
Total	15,104,908	...	3,741,015	1,572,011	20,417,934	14,840,000	...
Special Defence Works—							
47.—Special Defence Works	371,137	...	59,766	25,114	456,017	450,000	...
Total Expenditure, Imperial and Provincial	37,201,016	21,361,271	15,389,065	6,466,633	80,417,985	37,651,100	21,897,300
Add—Portion of Allotments to Provincial Governments not spent by them in the year		+423,685			+370,591		+238,300
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances		−53,094					−35,200
Total Expenditure charged against Revenue		21,731,862			80,788,576		22,100,400

	ACCOUNTS, 1887-88. India.	England.	Exchange (charged against Revenue).	Total.
Expenditure not charged to Revenue—	Rx.	£	Rx.	Rx.
Capital Outlay, Railways and Irrigation Works—				
48.—State Railways: Construction	676,725	1,109,027	466,024	2,251,776
49.—Irrigation Works	523,222	6,919	2,907	533,048
Total	1,199,947	1,115,946	468,931	2,784,824
50.—Capital charge involved in Redemption of Liabilities	...			

* See foot-note to Statement No. 2, p. 7.

Revenues of India, in India and in England—continued.

Figures nearest to 100 in columns for Estimate.

ESTIMATE, 1888-89.			Increase + Decrease— of Revised, as compared with Budget Estimates, 1888-89.	BUDGET ESTIMATE, 1889-90.					Increase + Decrease — of Budget, 1889-90, as compared with Budget, 1888-89.	Increase + Decrease— of Budget, 1889-90, as compared with Revised Estimates, 1888-89.
				India.						
England.	Exchange* 1-4·38d.	Total.		Imperial.	Provincial and Local.	England.	Exchange, 1-4·38d.	Total.		
£	Rx.	Rx.	Rx.	Rx.	R	£	Rx.	Rx.	Rx.	Rx.
5,251,000	2,441,700	34,723,100	+ 140,400	11,057,400	16,170,900	5,012,600	2,330,900	34,571,800	− 11,200	− 151,600
...	...	18,000	− 25,800	...	10,200	...	...	10,200	− 33,600	− 7,800
...	...	6,043,400	+ 61,200	6,055,200	818,900	...	...	6,874,100	+ 891,900	+ 830,700
631,900	293,800	3,594,500	+ 108,200	2,285,400	474,400	861,400	400,600	4,021,800	+ 535,500	+ 427,300
1,688,600	785,200	2,473,800	+ 75,800	...	...	1,687,800	784,800	2,472,600	+ 74,600	− 1,200
...	...	...	...	...	...	47,300	22,000	69,300	+ 69,300	+ 69,300
634,300	294,900	948,600	+ 17,200	19,400	...	680,400	316,400	1,016,200	+ 84,800	+ 67,600
...	...	569,100	+ 41,600	650,000	...	...	...	650,000	+ 122,500	+ 80,900
2,697,800	1,254,500	3,959,500	+ 85,800	30,100	...	2,327,000	1,082,000	3,439,100	− 434,600	− 520,400
...	...	29,000	− 3,200	73,000	14,500	...	...	87,500	+ 55,300	+ 58,500
...	...	...		...	...	...	...	...	...	...
...	...	75,000	+ 6,700	66,000	16,500	...	...	82,500	+ 14,200	+ 7,500
5,652,600	2,628,400	17,692,900	+ 393,300	9,179,100	1,324,300	5,603,900	2,605,800	18,713,100	+ 1,413,500	+ 1,020,200
...	...	719,400	+ 48,600	322,400	369,500	...	...	691,900	+ 21,100	− 27,500
...	...	1,041,400	− 5,300	550,800	514,300	...	...	1,065,100	+ 18,400	+ 23,700
400	200	870,000	+ 5,200	289,600	559,300	6,000	2,800	857,700	− 7,100	− 12,300
400	200	2,630,800	+ 48,500	1,162,800	1,443,100	6,000	2,800	2,614,700	+ 32,400	− 16,100
10,000	4,700	1,115,200	− 42,100	1,134,000	...	16,000	7,400	1,157,400	+ 100	+ 42,200
100,300	46,600	4,214,000	− 221,600	638,100	3,473,600	145,600	67,700	4,325,000	− 110,600	+ 111,000
110,300	51,300	5,329,200	− 263,700	1,772,100	3,473,600	161,600	75,100	5,482,400	− 110,500	+ 153,200
1,786,700	830,800	16,576,400	+ 350,700	14,231,900	...	1,947,800	905,700	17,085,400	+ 859,700	+ 509,000
1,989,100	924,900	3,795,100	+ 51,800	875,100	...	2,057,500	956,700	3,889,300	+ 146,000	+ 94,200
3,775,800	1,755,700	20,371,500	+ 402,500	15,107,000	...	4,005,300	1,862,400	20,974,700	+ 1,005,700	+ 603,200
251,400	116,900	818,300	− 303,200	545,000	...	380,800	177,100	1,102,900	− 18,600	+ 284,600
5,041,500	6,994,200	81,584,100	+ 392,000	38,823,400	22,422,100	15,170,200	7,054,100	83,469,800	+ 2,277,700	+ 1,885,700
					+ 24,600					
		+ 203,100						− 640,800		
					− 665,400					
		81,787,200			21,781,300			82,829,000		

REVISED ESTIMATE, 1888-89.				BUDGET ESTIMATE, 1889-90.			
India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total.
Rx.	£	Rx.	Rx.	Rx.	£	Rx.	Rx.
210,400	788,000	366,400	1,364,800	1,697,100	1,273,000	591,900	3,562,000
486,800	4,200	2,000	493,000	527,500	...	...	527,500
697,200	792,200	368,400	1,857,800	2,224,600	1,273,000	591,900	4,089,500
...	10,336,000	...	10,336,000	...	...	...	...

* See foot-note to Statement

C.—*Statement of Receipts and Disbursements other than Revenue*

	Accounts, 1887-88.			Revised Estimate, 1888-89.			Budget Estimate, 1889-90.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	£	*Rx.*
Revenue (from Statement A)	78,389,003	261,047	78,650,050	81,106,100	327,200	81,433,300	82,621,500	214,100	82,835,700
Exchange added to Revenue	109,694	...	109,694	152,200	...	152,200	99,600	...	99,600
Extraordinary Receipts	63,690	...	63,690	...	...	...	...	...	...
TOTAL	78,562,387	261,047	78,823,434	81,258,300	327,200	81,585,500	82,721,200	214,100	82,935,300
Permanent Debt incurred—									
Sterling Debt—									
3½ p. c. India Stock	...	...		...	4,030,700		...	...	
3 p. c. Stock	...	...		...	6,921,000		...	3,750,000	
Debenture and Debenture Stock	...	...		...	3,415,000		...	...	
Proposed Loan	...	...		...	...		...	...	
Rupee Debt—									
4 p. c. Rupee Loan	2,000,009	...		4,630,300	...		17,300	...	
Gwalior Loan	3,500,000	...		...	...		...	...	
Stock Notes	5,264	...		2,300	...		...	...	
Miscellaneous	...	...		...	...		...	...	
Proposed Loan	...	...		...	...		2,500,000	...	
TOTAL	5,505,273	...	5,505,273	4,632,600	14,366,700	18,999,300	2,517,300	3,750,000	6,267,300
NET			5,435,799			13,413,500			5,871,400
Unfunded Debt—									
Temporary Loans	...	...		...	...		...	...	
Special Loans	...	...		17,500	...		17,500	...	
Treasury Notes	100	...		...	...		...	...	
Deposits of Service Funds	123,322	...		126,700	...		128,500	...	
Savings Bank Deposits	4,679,185	...		5,387,200	...		4,335,800	...	
TOTAL	4,802,607	...	4,802,607	5,531,400	...	5,531,400	4,481,800	...	4,481,800
NET			926,491			1,043,700			629,700
Deposits and Advances—									
Balances of Provincial Allotments	423,685	...		238,300	...		24,600	...	
Excluded Local Funds	720,734	...		612,400	...		615,200	...	
Political and Railway Funds	309,115	...		3,600	...		7,600	...	
Departmental and Judicial Deposits	14,255,238	...		13,507,400	...		12,937,400	...	
Advances	10,126,503	9,090		9,248,600	5,800		7,147,200	4,600	
Suspense Accounts	83,972	...		58,800	...		24,200	...	
Exchange on Remittance Accounts, net	...	...		...	...		645,100	...	
Miscellaneous	368,642	...		49,700	500		44,700	...	
TOTAL	26,287,889	9,090	26,296,979	23,718,800	6,300	23,725,100	21,446,000	4,600	21,450,600
NET			4,827	...	...	0	...	...	0
Carried over	115,158,156	270,137		115,141,100	14,700,200		111,166,300	3,968,700	

and Expenditure of the Government of India, in India and in England.

Figures nearest to 100 in columns for Estimates.

	Accounts, 1887-88.			Revised Estimate, 1888-89.			Budget Estimate, 1889-90.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	Rx.	Rx.	£	Rx.	Rx.	£	Rx.
Expenditure, Imperial and Provincial (from Statement B)	58,562,287	15,389,065	73,951,352	59,548,400	15,041,500	74,589,900	61,245,500	15,170,200	76,415,700
Exchange, charged as Expenditure	6,466,633	...	6,466,633	6,994,200	...	6,994,200	7,054,100	...	7,054,100
Add—Provincial Surpluses, transferred to "Deposits"	423,685	...	423,685	238,300	...	238,300	24,600	...	24,600
Deduct—Provincial Deficits, charged against "Deposits"	—53,094	...	—53,094	35,200	...	35,200	665,400	...	665,400
TOTAL	65,399,511	15,389,065	80,788,576	66,745,700	15,041,500	81,787,200	67,658,800	15,170,200	82,829,000
Expenditure not charged to Revenue—									
Capital outlay on Railways and Irrigation Works	1,199,947	1,115,946		697,200	792,200		2,224,600	1,273,000	
Capital Charge involved in Redemption of Liabilities	...	...		...	10,336,000		...	...	
Add—Exchange on Expenditure not charged to Revenue	468,931	...		368,400	...		591,900	...	
	1,668,878	1,115,946	2,784,824	1,065,600	11,128,200	12,193,800	2,816,500	1,273,000	4,089,500
Permanent Debt discharged—									
Sterling Debt—									
East India Bonds	...	...		...	...		...	...	
India 5 p. c. Stock	...	...		...	...		...	...	
India 4 p. c. Debentures	...	...		...	...		...	...	
India 4 p. c. Stock	...	...		...	3,730,700		...	300,000	
East Indian Railway Debentures	...	...		...	...		...	...	
East Indian Railway Debenture Stock	...	...		...	...		...	...	
Eastern Bengal Railway Debentures	...	...		...	...		...	...	
Do. Debenture Stock	...	...		...	...		...	...	
Rupee Debt—									
5½ p. c. Loans	670	...		...	...		...	...	
5 p. c. Loans	50	...		...	...		...	...	
4½ p. c. Loans	1,540	...		1,490,000	...		...	...	
4 p. c. Loans	66,701	...		...	...		...	...	
Loans under discharge	...	...		216,100	...		84,400	...	
Provincial Debentures	...	...		1,400	...		1,500	...	
Stock Notes	513	...		147,000	...		10,000	...	
Miscellaneous	...	...		...	...		...	...	
TOTAL	69,474		69,474	1,855,100	3,730,700	5,585,800	95,900	300,000	395,900
NET			0			0			0
Unfunded Debt—									
Temporary Loans	...	...		...	...		...	...	
Special Loans	524	...		200	...		200	...	
Treasury Notes	...	...		...	...		...	...	
Deposits of Service Funds	81,122	...		81,600	...		80,600	...	
Savings Bank Deposits	3,794,470	...		4,405,900	...		3,771,300	...	
TOTAL	3,876,116	...	3,876,116	4,487,700	...	4,487,700	3,852,100	...	3,852,100
NET			0			0			0
Deposits and Advances—									
Balances of Provincial Allotments	53,094	...		35,200	...		665,400	...	
Excluded Local Funds	708,969	...		607,800	...		637,000	...	
Political and Railway Funds	262,387	...		100,700	...		20,000	...	
Departmental and Judicial Deposits	14,188,352	...		13,508,800	...		12,901,700	...	
Advances	10,322,203	8,439		9,286,800	5,500		7,173,400	7,300	
Suspense Accounts	212,169	...		17,200	...		18,600	...	
Exchange on Remittance Accounts net	489,482	...		499,000	...		...	...	
Miscellaneous	45,035	2,022		403,500	...		46,900	...	
TOTAL	26,281,691	10,461	26,292,152	24,459,000	5,500	24,464,500	21,463,000	7,300	21,470,300
NET			0			739,400			19,700
Carried over	97,295,670	16,515,472		98,613,100	29,905,900		95,886,300	16,750,500	

C.—*Statement of Receipts and Disbursements other than Revenue*

	Accounts, 1887-88.			Revised Estimate, 1888-89.			Budget Estimate, 1889-90.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	£	*Rx.*
Brought forward	115,158,156	270,137		115,141,100	14,700,200		111,166,300	3,968,700	
Loans to Municipalities, Native States, &c.	271,197	...	271,197	183,700	...	183,700	136,100	...	136,100
NET			0			0			0
Capital Receipts from Railway Companies—									
On account of Subscribed Capital	594	5,564,153		...	2,536,300		...	515,000	
Repayments	1,388,007	29,715		1,377,800	8,800		1,236,100	...	
TOTAL	1,388,601	5,593,868	6,982,469	1,377,800	2,545,100	3,922,900	1,236,100	515,000	1,751,100
NET			0			0			0
Remittances—									
Inland Money Orders	11,665,664	...		12,635,000	...		13,942,500	...	
Other Local Remittances (net)	...	...		...	...		...	...	
Other Departmental Accounts	274,527	...		500,100	...		483,900	...	
Net Receipts by Civil Treasuries from—									
Post Office	921,993	...		1,138,000	...		794,300	...	
Guaranteed Railways	3,272,499	...		3,724,200	...		3,637,200	...	
Net Receipts from Civil Treasuries by—									
Telegraph	77,388	...		32,900	...		43,500	...	
Marine	299,263	...		270,600	...		268,900	...	
Military	13,682,427	...		13,477,800	...		13,803,600	...	
Public Works	3,934,992	...		3,421,900	...		2,382,000	...	
Remittance Account between England and India	1,192,092	205,994		1,303,000	151,300		1,169,600	126,100	
TOTAL	35,320,845	205,994	35,526,839	36,503,500	151,300	36,654,800	36,525,500	126,100	36,651,600
NET			0			314,500			43,800
Secretary of State's Bills drawn	...	15,358,577	15,358,577	...	14,310,100	14,310,100	...	14,689,900	14,689,900
TOTAL RECEIPTS	152,138,799	21,428,576		153,206,100	31,706,700		149,064,000	19,299,700	
Opening Balance	13,195,785	5,280,829		13,883,701	5,900,697		12,900,001	3,849,797	
GRAND TOTAL	165,334,584	26,709,405		167,089,801	37,607,397		161,964,001	23,149,497	

FORT WILLIAM,
DEPT. OF FINANCE AND COMMERCE;
The 27th March 1889.

E. W. KELLNER,
Deputy Comptroller General.

and Expenditure of the Govt. of India, in India and in England—continued.

Figures nearest to 100 in columns for Estimates.

	Accounts, 1887-88.			Revised Estimate, 1888-89.			Budget Estimate, 1889-90.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	Rx.	Rx.	£	Rx.	Rx.	£	Rx.
Brought forward	97,295,670	16,515,472		98,613,100	29,905,900		95,886,300	16,750,500	
Loans to Municipalities, Native States, &c.	668,141	...	668,141	694,600	...	694,600	963,800	...	963,800
Net			396,944			510,900			827,700
Payments to Railway Companies on Capital Account—									
For discharge of Debenture	...	426,000		...	200		...	913,700	
For Expenditure	4,420,287	2,710,309		4,723,600	2,549,800		2,457,500	2,143,000	
Total	4,420,287	3,136,309	7,556,596	4,723,600	2,550,000	7,273,600	2,457,500	3,056,700	5,514,200
Net			574,127			3,350,700			3,763,100
Remittances—									
Inland Money Orders	11,660,656	...		12,635,000	...		13,942,500	...	
Other Local Remittances	20,947	...		...	...		...	...	
Other Departmental Accounts	267,640	...		500,400	...		482,900	...	
Net Payments into Civil Treasuries by—									
Post Office	928,788	...		1,138,000	...		794,300	...	
Guaranteed Railways	3,272,499	...		3,724,200	...		3,637,200	...	
Net Issues from Civil Treasuries to—									
Telegraph	77,271	...		32,900	...		43,500	...	
Marine	304,532	...		270,600	...		268,900	...	
Military	13,745,552	...		13,477,800	...		13,803,600	...	
Public Works	3,905,236	...		3,098,900	...		2,382,000	...	
Remittance Account between England and India	201,124	1,156,927		160,800	1,301,700		57,300	1,195,600	
Total	34,384,245	1,156,927	35,541,172	35,038,600	1,301,700	36,340,300	35,412,200	1,195,600	36,607,800
Net			14,333			0			0
Secretary of State's Bills paid	14,682,540	...	14,682,540	15,119,900	...	15,119,900	14,690,900	...	14,690,900
Total Disbursements	151,450,883	20,808,708		154,189,800	33,757,600		149,410,700	21,002,800	
Closing Balance	13,883,701	5,900,697		12,900,001	3,849,797		12,553,301	2,146,697	
GRAND TOTAL	165,334,584	26,709,405		167,089,801	37,607,397		161,964,001	23,149,497	

E. GAY,
Comptroller General.

E. J. SINKINSON,
Offg. Secretary to the Government of India.

D.—*Account of Provincial and Local Savings charged to Revenue, and held at the disposal of Provincial Governments under their Provincial contracts.*

Provincial and Local Balances.

NOTE.—These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Burmah.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Accounts, 1887-88.										
Balance at end of 1886-87(a)	11,853	261,730	114,591	72,129	417,541	449,987	356,517	968,931	765,479	3,418,758
Added in 1887-88 . .	691	10,226	85,596	6,494	135,493	...	20,100	148,531	16,554	423,685
Spent in 1887-88 . .	...	...	...	...	...	53,094	...	...	...	53,094
Balance at end of 1887-88 .	12,544	271,956	200,187	78,623	553,034	396,893	376,617	1,117,462	782,033	3,789,349
Revised Estimate, 1888-89.										
Balance at end of 1887-88 (by Accounts).	12,544	271,956	200,187	78,623	553,034	396,893	376,617	1,117,462	782,033	3,789,349
Added in 1888-89 . .	...	2,700	(b)9,100	35,000	...	41,300	20,300	95,400	34,500	238,300
Spent in 1888-89 . .	400	...	(c)9,500	...	25,300	...	...	...	...	35,200
Balance at end of 1888-89 .	12,144	274,656	199,787	113,623	527,734	438,193	396,917	1,212,862	816,533	3,992,449
Budget Estimate, 1889-90.										
Balance at end of 1888-89 (by Revised Estimate).	12,144	274,656	199,787	113,623	527,734	438,193	396,917	1,212,862	816,533	3,992,449
Added in 1889-90 . .	...	...	(b) 3,400	...	...	21,200	...	...	...	24,600
Spent in 1889-90 . .	900	141,200	(c) 46,000	24,500	39,100	...	64,300	139,500	209,900	665,400
Balance at end of 1889-90 .	11,244	133,456	157,187	89,123	488,634	459,393	332,617	1,073,362	606,633	3,351,649

(a) See Appropriation Report, Abstract D.
(b) Upper Burma.
(c) Lower Burma.

E. W. KELLNER,
Deputy Comptroller General.

E. GAY,
Comptroller General.

E. J. SINKINSON,
Offg. Secretary to the Government of India.

FORT WILLIAM,
DEPT. OF FINANCE AND COMMERCE;
The 27th March 1889.

E.—*Statement of Net Revenue and Expenditure—England and India.*

Net Revenue.

Figures to nearest 100

	Accounts, 1887-88.					Revised Estimate, 1888-89.					Budget Estimate, 1889-90.				
	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Land Revenue	23,189,292	47,997	23,141,295	3,486,685	19,652,610	23,202,300	40,900	23,161,400	3,538,900	19,622,500	23,391,700	35,200	23,354,500	3,629,100	19,725,400
Opium	8,515,462	129	8,515,333	2,424,575	6,090,758	8,560,900	200	8,560,700	2,648,500	5,912,200	8,260,000	200	8,259,800	2,364,300	5,895,500
Salt	6,670,728	34,461	6,636,267	410,704	6,225,563	7,676,900	45,300	7,631,600	422,200	7,209,400	8,029,900	31,900	7,998,000	462,000	7,536,000
Stamps	3,876,298	44,302	3,831,996	163,414	3,668,582	3,932,200	44,800	3,887,400	154,600	3,732,800	3,959,500	45,600	3,913,900	134,300	3,779,600
Excise	4,534,655	33,553	4,501,102	127,078	4,374,024	4,705,700	27,200	4,678,500	137,900	4,540,600	4,727,300	27,200	4,700,100	154,200	4,545,900
Provincial Rates	3,035,323	7,970	3,027,353	62,138	2,965,215	3,019,400	15,000	3,004,400	62,000	2,942,400	3,258,000	8,000	3,250,000	60,500	3,189,500
Customs	1,348,837	32,076	1,316,761	134,891	1,181,870	1,370,000	29,800	1,340,200	134,800	1,205,400	1,418,400	49,400	1,369,000	138,300	1,230,700
Assessed Taxes	1,431,436	19,949	1,411,487	28,679	1,382,808	1,508,600	17,600	1,491,000	28,400	1,462,600	1,515,300	16,200	1,499,100	28,800	1,470,300
Forest	1,124,125	2,451	1,121,674	719,794	401,880	1,325,700	6,800	1,318,900	810,300	508,600	1,269,000	4,300	1,265,300	801,300	464,000
Registration	311,253	1,094	310,159	187,260	122,899	328,800	1,100	327,700	191,700	136,000	331,100	1,100	330,000	194,700	135,300
Tributes from Native States	743,597	...	743,597	...	743,597	767,000	...	767,000	...	767,000	783,000	...	783,000	...	783,000
	54,781,006	223,982	54,557,024	7,745,218	46,811,806	56,397,500	228,700	56,168,800	8,129,300	48,039,500	56,943,800	221,100	56,722,700	7,967,500	48,755,200
Deduct—Assignments and Compensations	...	...	...	...	1,468,963					1,479,800					1,541,400
Total Net Revenue					45,342,843					46,559,700					47,213,800

Net Expenditure.

	Accounts, 1887-88.			Revised Estimate, 1888-89.			Budget Estimate, 1889-90.		
	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Interest	5,441,754	746,555	4,695,199	4,701,200	838,800	3,862,400	4,358,600	734,200	3,624,400
Post Office, Telegraph, & Mint.	2,255,829	2,229,546	26,283	2,167,600	2,240,400	—72,800	2,268,300	2,328,700	—60,400
Civil Departments	12,906,364	1,495,742	11,410,622	13,038,000	1,480,500	11,557,500	13,291,200	1,464,200	11,827,000
Miscellaneous Civil Charges	4,761,130	1,606,108	3,155,022	4,895,900	1,796,500	3,099,400	4,823,200	1,340,300	3,482,900
Famine Relief and Insurance	91,408	...	91,408	82,900	...	82,900	100,500	...	100,500
Construction of Rys. (charged against Reve. in addition to that under Famine Insurance)	80,945	...	80,945	18,000	...	18,000	10,200	...	10,200
Railways Revenue Account	16,655,746	14,533,360	2,122,386	17,692,900	15,428,000	2,264,900	18,713,100	16,686,500	2,026,600
Irrigation	2,401,646	1,714,274	747,372	2,630,800	1,838,900	791,900	2,614,700	1,889,300	725,400
Buildings and Roads	5,451,049	592,338	4,858,711	5,329,200	588,700	4,740,500	5,482,400	603,700	4,878,700
Army Services	20,417,934	1,060,815	19,357,119	20,371,500	976,200	19,395,300	20,974,700	944,600	20,030,100
Special Defence Works	456,017	...	456,017	818,300	...	818,300	1,102,900	...	1,102,900
	70,979,822	23,978,738	47,001,084	71,746,300	25,188,000	46,558,300	73,759,800	25,991,500	47,748,300
Provincial and Local Surpluses and Deficits	+423,685 —53,094	...	+370,591	+238,300 —35,200	...	+203,100	+24,600 —665,400	...	—640,800
Total Net Expenditure	...	...	47,371,675	...	...	46,761,400			47,107,500
Surplus (+) or Deficit (—)	...	...	—2,028,832			—201,700			+106,300
			45,342,843			46,559,700			47,213,800

FORT WILLIAM,
EPT. OF FINANCE AND COMMERCE;
The 27th March 1889.

E. W. KELLNER,
Deputy Comptroller General.

E. GAY,
Comptroller General.

E. J. SINKINSON,
Offg. Secretary to the Government of India.

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Summary of Financial Statement, 1889-90.

The Financial Statement of 1889-90 was made in the Legislative Council by Sir David Barbour on the 27th March.

The principal features are summarised as follows :—

The Accounts of 1887-88 have closed with a deficit of Rx. 2,028,000, including as expenditure Rx. 456,000 on account of Special Defence Works. The deficit has resulted mainly from a special charge of Rx. 1,059,000 incurred in connection with the conversion of the 4 per cent. Sterling Stock into 3½ per cent., from heavy military expenditure in Burma, from a fall in exchange, and in the price of opium, and from a reduction in Railway Revenue, counter-balanced by an improvement in Revenue and reduced Expenditure under other heads.

The Revised Estimates of 1888-89 show a deficit of Rx. 202,000, including as expenditure Rx. 818,000 on account of Special Defence Works, and a surplus of Rx. 616,000, if the cost of these works be excluded. This deficit is less than that originally estimated by Rx. 496,000, and as there has been a heavy fall in the rate of exchange, unforeseen expenditure on Military Expeditions, and a temporary decline in the Salt revenue owing to persistent rumours of an impending reduction of the duty, the result is held to be satisfactory.

The Budget Estimates for 1889-90 show a surplus of Rx. 106,000 after providing Rx. 1,103,000 for Special Defence Works, and excluding the cost of these works, a surplus of Rx. 1,209,000. Imperial revenues have received a special asset of Rx. 740,000, towards which all Local Governments, except the Punjab, contribute. The Estimates are stated to have been framed with moderation.

It is announced with the usual reserve that the Secretary of State proposes to draw, during 1889-90, £14,690,000 of Council Bills, and to raise a loan of £3,750,000 under the Oudh and Rohilkhand Railway Purchase Act for the purpose of advancing funds to Railway Companies; also that the Government of India will probably raise a loan of Rx. 2,500,000 in India, of which Rx. 584,000 is required for the Dock Works at Calcutta and Bombay, and Rx. 255,000 for Municipal Water Works.

Sir David Barbour alludes to the Excise question at some length, and shows that a remarkable improvement in revenue has in some cases been secured by greater strictness of control, and attended with a reduction in consumption. He also corrects a misapprehension regarding the policy followed by the Government.

The unfavourable receipts from the Salt revenue in the current year are clearly shown to be largely due to the persistent rumours that have been current throughout the year that a reduction of duty was imminent.

Regarding the position of silver he says :—

"The present condition is not one of permanent equilibrium. Either there will be continuous progress in the direction of demonetising silver and substituting gold, or the world will revert to the old system of double legal tender."

He holds that the action of the United States and the Continental nations of Europe may bring on a crisis at any moment, and declares that no solution of the currency question is possible without international agreement.

Reviewing the general financial position, he adds :—

"Among the more encouraging features in Indian finance is the elasticity of the ordinary revenue. It is true that we have not many new sources of revenue open to us, but the receipts from existing sources grow with satisfactory rapidity."

Attention is called to the progress made in completing the military defensive preparations.

The annual deficit in Upper Burma is shown to have been reduced by Rx. 328,000 in the year, and the position is summed up as follows:—

"I have tried to state fairly both the probable difficulties of the future, and the reasons that exist for holding that we shall be able to encounter them successfully, and my deliberate conclusion is, that while there is every need for economy and for husbanding our revenue, there is no ground for desponding or pessimist views. Unless some unforeseen disaster occurs, there is every reason to hope that the lapse of two or three years will show a decided improvement in the financial position of the Government of India. It is true that the surplus which we have been able to show in the Estimates of the coming year is little more than nominal, only Rx. 106,000, but the Estimates have been framed with great moderation, and if the Indian revenues continue to exhibit their usual elasticity, and no unforeseen disaster occurs, I anticipate that the Financial Statement of 1890-91 will show decided improvement."

March 27, 1889.

The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 13.} CALCUTTA, SATURDAY, MARCH 30, 1889.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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An Act to consolidate and amend the law relating to Ports and Port-charges.

PART V.—Bills introduced into the Council of the Governor-General of India for making Laws and Regulations, or Reports of Select Committees presented to the Council:—

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SUPPLEMENT No. 13.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Calcutta, the 29th March, 1889.

No. 637.—During the absence of the Governor-General in Council from Calcutta, the Assistant Secretary to the Government of India in the Legislative Department at the Presidency will have charge of that portion of the Home Department which is left at Calcutta.

MEDICAL.

The 25th March, 1889.

No. 182.—The services of Surgeon A. O. Evans, of the Madras Medical Service, are placed permanently at the disposal of the Chief Commissioner of Burma, with effect from the 18th October, 1888.

The 27th March, 1889.

No. 186.—Surgeon-Major S. H. Browne, M.D., is re-appointed Joint Medical Officer of Simla, with effect from the 27th February, 1889.

SANITARY.

The 29th March, 1889.

No. 95.—ERRATUM.—In Home Department Notification No. 30, dated the 13th February, 1889, confirming Surgeon-Major W. H. Gregg, M.B., in the appointment of Sanitary Commissioner, Bengal, *for* 28th January, 1889, *read* 27th January, 1889, as the date from which the confirmation took effect.

No. 98.—ERRATUM.—In Home Department Notification No. 46, dated the 20th February, 1889, replacing the services of Brigade-Surgeon R. Lidderdale, M.D., at the disposal of the Military Department, *for* 28th January, 1889, *read* 27th January, 1889, as the date from which the transfer took effect.

JUDICIAL.

The 23rd March, 1889.

No. 372.—Under the provisions of the Act of Parliament 24 and 25 Vict., Cap. 104, Section 7, the Governor-General in Council is pleased to appoint Mr. R. F. Rampini, Bengal Civil Ser-

vice, District and Sessions Judge, Burdwan, to officiate as a Judge of the High Court of Judicature at Fort William in Bengal, during the absence on furlough of the Honourable Mr. Justice O'Kinealy, or until further orders.

No. 373.—Under the provisions of the Act of Parliament, 24 and 25 Vict., Cap. 104, Section 7, the Governor-General in Council is pleased to appoint Mr. Charles H. Hill, Barrister-at-Law, Public Prosecutor to the Government of the North-Western Provinces and Oudh, to officiate as a Judge of the High Court of Judicature at Fort William in Bengal during the absence on furlough of the Honourable Mr. Justice Wilson, or until further orders.

The 26th March, 1889.

No. 387.—The Honourable W. Macpherson, a Judge of the High Court of Judicature at Fort William in Bengal, has obtained furlough for four months and ten days, with effect from the 29th April, 1889, together with the usual subsidiary leave.

The 28th March, 1889.

No. 402.—Under the provisions of Section 4 of the Punjab Courts Act, XVIII of 1884, the Governor-General in Council is pleased to appoint Mr. H. T. Rivaz, Barrister-at-Law, to officiate as a Judge of the Chief Court, Punjab, during the absence on furlough of Mr. R. T. Burney, Bengal Civil Service, or until further orders.

POLICE.

The 29th March, 1889.

No. 189.—The services of Lieutenant R. H. D. Thring, 1st Madras Lancers, which were placed at the disposal of the Chief Commissioner of Burma for employment with the Military Police in Upper Burma, by Home Department Notification No. 116, dated the 7th instant, are replaced at the disposal of the Military Department.

J. P. HEWETT,
Offg. Secretary to the Government of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATIONS.—SURVEYS.

Calcutta, the 25th March, 1889.

No. 127—16-14-S.—Lieutenant W. H. Pollen, R.E., Officiating Deputy Superintendent, 4th grade, Survey of India Department, is granted sixty-one days' furlough in India on medical certificate, with effect from the 11th March, 1889, under Rule XIV, clause I, of the Military Furlough Rules of 1868.

FORESTS.

The 29th March, 1889.

No. 326-F.—With reference to the Notification of the Government of Bombay, No. 2095, dated the 18th March, 1889, Mr. S. Hornidge, Officiating Deputy Conservator of Forests, 4th grade, Bombay Presidency, is transferred temporarily to the Central Provinces.

EMIGRATION.

The 27th March, 1889.

No. 58—2-5-E.—In exercise of the powers conferred by Section 80 of the Indian Emigration Act, XXI of 1883, the Governor-General in Council is pleased to make the following rules to be substituted for the last paragraph (beginning with the word ventilation) of Schedule B of the Appendix to the Rules relating to Colonial Emigration published with Revenue and Agricultural Department Notification, No. 94-E., dated the 18th March, 1886:—

Artificial Ventilators.

1. Every sailing and steam vessel carrying emigrants shall be fitted with some efficient contrivance, to be approved by the Protector and Medical Inspector of Emigrants for artificially ventilating the between-decks and hold. The conditions which require to be as far as possible fulfilled are the following:—

(*a*) That the ventilator provided shall supply not less than 500 cubic feet of fresh air per adult an hour.

(NOTE.—This minimum allowance, calculating 70 cubic feet of space for each adult, would provide for about seven renewals of air an hour.)

(*b*) That the air supplied shall be equally distributed throughout the space to be occupied by the passengers.

(*c*) That the apparatus shall be capable of being worked at will, when required.

(*d*) That the apparatus shall be capable of being worked by hand.

(*e*) That the apparatus be in proper working order.

2. Vessels which are on the 30th day of March, 1889, fitted with ventilating apparatus, approved under the rules under Act VII of 1871, shall be permitted to continue running with such apparatus, provided it be found to be in proper working order.

3. Pending further modification of this rule, vessels, whether sailing or steam, provided with Boag's, Blackman's or Acme's ventilators, or, if steam, with Boyle's, Gibb's, or Capell's ventilators, will be held, until the contrary be proved, to have satisfied the required conditions.

4. A notice of at least three years shall be given before any ventilator of which use is permitted under these rules is proscribed by any modification of them.

5. The Government of India may exempt any colony or class of vessel from the operation of the four last foregoing rules.

PATENTS.

The 20th March, 1889.

No. 489-P.—Under Section 48, Sub-section (3), and Section 62, Sub-section (3), of the Inventions and Designs Act, V of 1888, the Governor-General in Council is pleased to direct that the fees for the time being payable under those sections shall, from the 1st April, 1889, be collected in cash instead of by means of stamps.

The 27th March, 1889.

No. 531-P.—Specifications of the under-mentioned inventions have been filed, under the

provisions of Act V of 1888, in the Office of the Secretary to the Government of India in the Revenue and Agricultural Department. Copies have been sent to the Governments of Fort St. George and Bombay, and the Chief Commissioner of Burma. A copy of every specification is open to public inspection at all reasonable hours at the Office of the Secretary to the Government of India in the Revenue and Agricultural Department at the Presidency, upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying :—

No. 2 of 1888.—Charles John Geneste, at present residing at Begum Serai, in the district of Monghyr, Managing Director of the Indigo Company, Limited. Amended specification of an invention for an improvement in the method of oxydizing the liquor obtained by steeping the indigo plant in the manufacture of indigo.

No. 19 of 1888.—George Edward Moore, Executive Engineer, P. W. D., residing at No. 49, Barrackpore, in Bengal, for an improved form of permanent-way.

No. 63 of 1888.—John Anderson, Railway Manager, of Burnbank House, Oban, in the County of Argyll, Scotland, for improvements in apparatus for ventilating railway and other carriages.

No. 134 of 1888.—Frederick Robert Jones, M.I.M.E., State Engineer, Sirmoor, Nahan, Punjab, India, for improvements in vertical sugarcane mills.

No. 16 of 1889.—Dan Rylands, of Barnsley, England, Manufacturer, for improvements relating to the axle-boxes or bearings of carriages and other vehicles.

No. 17 of 1889.—James Thorne, Merchant, of London, England, for improvements relating to lamps or lanterns for railway and other purposes.

No. 27 of 1889.—Thomas Messenger, of 2, Clarence Lawn, Dover, in the County of Kent and Kingdom of England, Engineer, for improvements in machinery for compressing substances into convenient forms.

No. 39 of 1889.—James Gresham, of the firm of Gresham and Craven, Engineers and Machinists, of Craven Iron Works, Salford, in the County of Lancaster, England, for improvements in apparatus for applying sand or other substances to prevent the slipping of the driving wheels of locomotives.

No. 52 of 1889.—Williams Kuhn, of Clermont, Ferrand, France, Brewer, for improvements relating to the treatment of Beer and other fermentable and effervescent liquids and to apparatus therefor.

E. C. BUCK,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 26th March, 1889.

No. 463-*F*.—The following notification, which appeared in the *London Gazette* of the 5th February, 1889, is republished :—

"FOREIGN OFFICE,
February 1st, 1889.

"The Queen has been graciously pleased to appoint Brigadier-General Charles Smith MacLean, C.B., C.I.E., to be Her Majesty's Consul-General for the Provinces of Khorassan and Seistan, to reside at Meshed."

No. 510-*G*.—Surgeon P. D. Pank, Civil Surgeon of Bikanir, and Officiating Agency Surgeon in Ulwur, is granted furlough, for one year, under section 50, chapter V, of the Civil Leave Code, and with effect from the date on which he may avail himself of the furlough.

No. 516-*G*.—Surgeon-Major A. F. Dobson, M.B., Residency Surgeon, Bangalore, is granted privilege leave, for three months, with effect from the 1st March, 1889.

No. 518-*G*.—Surgeon-Major R. V. Power, M.D., Officiating Medical Officer, "Queen's Own" Madras Sappers and Miners, is appointed to officiate as Residency Surgeon at Bangalore, in addition to his other duties, with effect from the date of assuming charge, and during the absence on privilege leave of Surgeon-Major A. F. Dobson, M.B, or until further orders.

No. 524-*G*.—The services of Kazi Muhammad Aslam Khan, C.M.G., Assistant Commissioner, 3rd grade, Punjab, and Officiating Attaché in the Foreign Department, are replaced at the disposal of the Government of the Punjab, with effect from the 22nd March, 1889.

No. 526-*G*.—Assistant-Surgeon Abdur Rahim Hakim, Khan Bahadur, Native Assistant to the Political Resident in the Persian Gulf, is appointed to officiate as Attaché in the Foreign Department, with effect from the 22nd March, 1889, *vice* Kazi Muhammad Aslam Khan, C.M.G., and during the absence on leave of Kazi Saiyid Ahmed, Khan Bahadur, C.I.E., or until further orders.

No. 528-*G*.—Captain R. V. Garrett, Assistant Commissioner of the 3rd class in the Hyderabad Assigned Districts, is appointed to officiate as an Assistant Commissioner of the 2nd class, with effect from the 24th January, 1889, and until further orders.

The 27th March, 1889.

No. 532-*G*.—Mr. H. S. Barnes, Political Agent of the 2nd class, substantive *pro tempore*, and Political Agent in Quetta and Pishin, is appointed to officiate as Under-Secretary to the Government of India in the Foreign Department, with effect from the date of assuming charge, and during the absence on furlough of Mr. W. J. Cuningham, or until further orders.

No. 533-*G*.—Mr. F. L. Petre, Officiating Junior Under-Secretary to the Government of India in the Foreign Department, is appointed to officiate as a Political Agent of the 3rd class, and is posted as Assistant to the Resident in Mysore, and Secretary to the Chief Commissioner of Coorg, with effect from the date of assuming charge.

No. 1335-*I*.—In exercise of the powers conferred by Section 6 of the Foreign Jurisdiction and Extradition Act, XXI of 1879, the Governor-General in Council is pleased to appoint the Assistant for the time being to the Resident, Western Rajputana States, being an European British subject, to be a Justice of the Peace in the Jodhpore State.

The 28th March, 1889.

No. 538-*G*.—During the absence of the Governor-General in Council from Calcutta, the Secretary to the Board of Examiners, Fort William, and Assistant Secretary to the Government of India in the Legislative Department, will have charge of that portion of the Foreign Department which is left in Calcutta.

No. 544-*G*.—The following promotion is made in the Merwara Battalion, with effect from the 8th February, 1889:—

Color-Havildar Azima, to be Jemadar, *vice* Subba, invalided.

No. 1343-*I*.—Whereas the Governor-General in Council has, by arrangements made with the Rulers or Representatives of the States mentioned in the second column of the schedule hereto annexed, jurisdiction within those portions of land which lie within their respective territories, and are occupied or may be hereafter occupied by the sections of the Bhavnagar-Gondal-Junagad Porbandar Railway system, mentioned opposite their names respectively in the first column of the said schedule (including the lands occupied as stations, out-buildings, and for other railway purposes): In exercise of this jurisdiction and of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act, 1879, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to issue the following orders:—

(1) The provisions of the law for the time being in force relating to railways in India shall apply to the aforesaid lands.

(2) The Governor of Bombay in Council shall, for the purposes of the said law, be deemed to be the Local Government in respect of the lands aforesaid.

Schedule.

Sections of the Bhavnagar-Gondal-Junagadh-Porbandar Railway.	States.
Bhavnagar-Gondal Railway	Baroda. Junagadh. Gondal. Wadhwan. Bhavnagar. Limri. Chura. Wala. Lathi. Piparia. Bantwa. Jetpur.
Jetalsar-Verawal Extension	Junagadh. Gondal. Jetpur.
Dhoraji-Porbanbar Extension	Gondal. Porbandar.

The 29th March, 1889.

No. 547-*G*.—The Governor-General in Council is pleased to issue the following orders:—

(1) Surgeon G. E. Fooks, Medical Officer of the 5th Regiment, Bombay Light Infantry, is appointed to be the Cantonment Magistrate of the Cantonment of Baroda, in addition to his military duties, and with effect from the 1st March, 1889.

(2) Surgeon Fooks is invested, with effect from the 1st March, 1889, with the ordinary powers of a Magistrate of the first class as described in the Code of Criminal Procedure, and with the additional powers specified in Schedule IV of the Code as powers with which a Magistrate of the first class may be invested by the Local Government, the said powers to be exercised within the limits of the Cantonment of Baroda.

No. 552-*G*.—Lieutenant S. F. Bayley, Officiating Squadron Officer, 13th (Duke of Connaught's) Bengal Lancers, is appointed to officiat as a Political Assistant of the 3rd class, and is posted as Assistant to the Governor-General's Agent in Rajputana, with effect from the 25th March, 1889.

No. 559 *G*.—Lieutenant M. A. Tighe, Officiating Political Assistant of the 3rd class, and Assistant to the Resident, and to the General Superintendent of Operations for the Suppression of Thagi and Dakaiti at Hyderabad, is granted privilege leave for sixty days, with effect from the date on which he availed himself of it.

No. 1361-*I*.—With reference to sections 90, 229, 229A, 229B and 650A of the Code of Civil Procedure, the Governor-General in Council is pleased to notify that the following Courts, among others, are Courts established or continued by the Governor-General in Council in the territories of Foreign Princes and States, namely:—

Civil and Military Station of Bangalore.

The Courts of the Resident in Mysore, the Civil Judge and the Munsif.

Rajputana.

The District Courts of those sections of the Rajputana-Malwa Railway which are situated within the territories of States in Rajputana,

the District Court of that section of the Cawnpore-Achnera Railway which is situated within the State of Bhartpur,
the Court of the Magistrate of Abu,
the Courts of Small Causes for those sections of the Rajputana-Malwa Railway which are situated within the territories of States in Rajputana,
the Court of Small Causes for that section of the Cawnpore-Achnera Railway which is situated within the State of Bhartpur.

Central India.

The District Courts, Rajputana-Malwa Railway, at Mhow and Nimach,
the Courts of the Civil Judges of Mhow, Nimach, Nowgong and Indore,
the Court of the Political Assistant, Goona,
the Courts of Small Causes at Mhow, Nimach, Nowgong and Sipri,
the Courts of Small Causes, Rajputana-Malwa Railway, Mhow and Nimach sections, and
the Court of Small Causes, Sindhia State Railway.

Hyderabad.

All Civil Courts in the Hyderabad Assigned Districts, and
the Civil Courts of the First and Second Assistant Residents, the Cantonment and Assistant Cantonment Magistrates of Secunderabad, and the Superintendent of the Residency Bazars.

Baluchistan Agency.

The Courts of the Agent to the Governor-General, Political Agent, Extra Judicial Assistant Commissioner, Munsif, Tahsildar and Naib-tahsildar, and the Cantonment Court of Small Causes in the Quetta district, and the Courts of the Agent to the Governor-General, Political Agent and Native Assistant to the Agent to the Governor-General in the Bolan Pass.

Baroda.

The Court of Small Causes in the Cantonment of Baroda.

Manipur.

The Court of the Political Agent at Manipur.

No. 1362-*I*.—In exercise of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act, 1879, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to declare section 229A of the Code of Civil Procedure to apply to the Courts specified in the schedule hereto and to notify that a decree of any Court situate in British India which cannot be executed within the jurisdiction of the Court by which it was made may, if sent for execution to a Court specified in the schedule, be executed by that Court to the same extent and in the same manner as that Court might execute within the limits of its jurisdiction a decree made by itself.

SCHEDULE.

Civil and Military Station of Bangalore.

The Court of the Civil Judge.

Rajputana.

The District Courts of those sections of the Rajputana-Malwa Railway which are situated within the territories of States in Rajputana.
The District Court of that section of the Cawnpore-Achnera Railway which which is situated within the State of Bhartpur.
The Court of the Magistrate of Abu.
The Courts of Small Causes for the sections of the Rajputana-Malwa Railway which are situated within the territories of States in Rajputana.
The Court of Small Causes for that section of the Cawnpore-Achnera Railway which is situated within the State of Bhartpur.

Central India.

The District Courts, Rajputana-Malwa Railway, at Mhow and Nimach.
the Courts of the Civil Judges of Mhow, Nimach, Nowgong and Indore,
the Court of the Political Agent, Goona,
the Courts of Small Causes at Mhow, Nimach, Nowgong and Sipri,
the Courts of Small Causes, Rajputana-Malwa Railway, Mhow and Nimach sections, and
the Court of Small Causes, Sindhia State Railway

Hyderabad.

All Civil Courts in the Hyderabad Assigned Districts, and

the Civil Courts of the Second Assistant Resident, the Cantonment and Assistant Cantonment Magistrates of Secunderabad and the Superintendent of the Residency Bazars.

Baluchistan Agency.

The Courts of the Political Agent and Extra Judicial Assistant Commissioner, and the Cantonment Court of Small Causes in the Quetta district.

Baroda.

The Court of Small Causes in the Cantonment of Baroda.

Manipur.

The Court of the Political Agent at Manipur.

No. 1363-*I*.—In exercise of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act, 1879, and of all other powers enabling him in this behalf, the Governor General in Council is pleased to notify that a decree of any Court established or continued by the authority of the GovernorGeneral in Council in the territories of any Foreign Prince or State which cannot be executed within the jurisdiction of the Court by which it was made may, if sent for execution to any other such Court, be executed by the other Court to the same extent and in the same manner as that Court might execute within the limits of its jurisdiction a decree made by itself.

No. 1364-*I*.—In exercise of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act, 1879, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to notify that a decree of any Civil or Revenue Court situate in the territories of His Highness the Maharaja of Mysore, and not established or continued by the authority of the Governor-General in Council, may, if sent for execution to a Court established or continued by the authority of the Governor-General in Council in the territories of any Foreign Prince or State, be executed by that Court to the same extent and in the same manner as that Court might execute within the limits of its jurisdiction a decree made by itself.

No. 1365-*I*.—In exercise of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act, 1879, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to notify that a decree of any of the City or Suburban Courts of His Highness the Nizam of Hyderabad may, if sent to the Court of the Cantonment or Assistant Cantonment Magistrate of Secunderabad, or of the Superintendent of the Residency Bazars, be executed by that Court in accordance with the rules prescribed with the sanction of the Governor-General in Council and the concurrence of His Highness the Nizam's Government and published in the Notification of the Resident at Hyderabad, No. 26, dated the 19th December 1884.

No. 1366-*I*.—In exercise of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act, 1879, and of all other powers enabling himin this behalf, the Governor-General in Council is pleased to direct that a summons issued by any Civil or Revenue Court in British India, for service withinthe local limits of the jurisdiction of a Court established or continued by the authority of the Governor-General in Council in the territories of any Foreign Prince or State, shall, if sent to that Court, be served by that Court within those limits in manner provided by the Code of Civil Procedure, and, after being so served, be returned with such an endorsement under the hand of the Judge of the Court as is mentioned in section 90 of that Code.

No. 1367 *I*.—In exercise of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act, 1879, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to direct that a summons issued by any Court established or continued by the authority of the Governor-General in Council in the territories of any Foreign Prince or State for service within the local limits of the jurisdiction of any other such Court shall, if sent to the other Court, be served by that Court within those limits in manner provided by the Code of Civil Procedure, and, after being so

served, be returned with such an endorsement under the hand of the Judge of the Court as is mentioned in section 90 of that Code.

No. 1368-*I*.—In exercise of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act, 1879, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to direct that a summons issued by any Civil or Revenue Court situate within the territories of His Highness the Nizam of Hyderabad or His Highness the Maharaja of Mysore, or of any Prince or State in Central India, and not established or continued by the authority of the Governor-General in Council, shall, if sent to any Court so established or continued in the territories of any Foreign Prince or State, be served by that Court as if the summons had been issued by itself tand, after being so served, be returned with an endorsement of such service under the hand of the Judge of the Court.

No. 1369-*I*.—Under section 433, sub-section (*4*), of the Code of Civil Procedure, the Governor-General in Council is pleased to authorise each of the Local Governments specified in the first column of the following table, and any of its Secretaries, to exercise, with respect to the Princes and Chiefs specified by their titular names against such Government in the second column of the table, the functions assigned by sub-sections (*1*), (*2*) and (*3*) of the said section to the Governor-General in Council and a Secretary to the Government of India, respectively:—

Local Government.	Princes and Chiefs.
Madras	His Highness the Maharaja of Travancore. " " " Raja of Cochin. " " " " Pudukota. The Nawab of Banganapalle. " Raja of Sandur.
Bengal	The Deb Raja of Bhutan. His Highness the Maharaja of Sikkim. " " " " " Cooch Behar. " " " " " Hill Tipperah. The Maharaja of Keunjhar, Tributary Mehals, Orissa. " Raja of Nilgiri " " " " " " Bod " " " " " " Tigaria " " " " " " Ranpur " " " " " " Nyagarh " " " " " " Khandpara " " " " " " Athgarh " " " " " " Daspalla " " " " " " Talcher " " " " " " Athmallik " " " " " " Hindol " " " " " " Pal Lahara " " " " " " Baramba " " " " " " Dhenkanal " " " " " " Moharbhanj " " " " " " Narsingpur " " " " " " Sirgoojah, Tributary Mehals, Chota Nagpur. " " " Jashpur " " " " " " " Bonai " " " " " " " Gangpur " " " " " " " Korea " " " " " " " Udaipur " " " " " Chief " Chang Bakhr " " " " " Raja " Seraikella, Singbhoom. " Thakur " Kharsawan "
North-Western Provinces	His Highness the Nawab of Rampur. " " " Raja of Tehri.
Punjab	His Highness the Maharaja of Patiala. " " " Nawab of Bahawalpur. " " " Raja of Jhind. " " " " Nabha. " " " " Kapurthala. The Raja of Mandi.

Local Government.	Princes and Chiefs.
Punjab	The Raja of Nahan. " " " Bilaspur. " " " Bashahar. " " " Nalagarh. " " " Keonthal. " Nawab " Maler Kotla. " Raja " Faridkot. " " " Chamba. " " " Suket. " Chief " Kalsia. " Nawab " Pataudi. " " " Loharu. " " " Dujana. " Raja " Baghal. " Rana " Baghat. " " " Jubbal. " " " Kumharsain. " " " Bhajji. " Thakur " Mailog. " Rana " Balsan. " " " Dhami. " " " Kuthar. " " " Kunihar. " " " Mangal. " Thakur " Bija. " Rana " Darkuti. " Thakur " Tiroch. " Chief " Sangri. " Rana " Koti.
Central Provinces .	The Raja of Bastar. " Maharaja of Patna. " Raja " Karond or Kalahandi. " " " Sonpur. " " " Bamra. " " " Rehrakhole. " " " Sarangarh. " " " Raigarh. " " " Kankar. " " " Khairagarh. " " " Nandgaon. " Chief " Kondka or Chhuikadan. " Thakur " Kawarda. " Raja " Sakhti. " " " Makrai.
Assam	His Highness the Maharaja of Mainpur.

No. 1370-*I*.—In supersession of Foreign Department Notification, No. 167-*J*, dated the 22nd August, 1873, the Governor-General in Council is pleased to extend the provisions, in so far as they may be applicable, of Act XIV of 1882 (Code of Civil Procedure) as amended by subsequent Acts, to the Cantonment of Neemuch, with effect from the 1st of April, 1889.

No. 1371-*I*.—WHEREAS it is expedient to amend the law relating to the Court of Small Causes in the Cantonment of Secunderabad; the Governor General in Council has been pleased to make the following rules:—

CHAPTER I.

PRELIMINARY.

Title and commencement.

1. (*1*) These rules may be called the Secunderabad Small Cause Court Law, 1889, and are hereinafter referred to as "this Law"; and

(*2*) They shall come into force on the first day of July, 1889.

Rescission of notification with respect to the application of Act XI of 1865.

2. (*1*) The Notification of the Government of India in the Foreign Department, No. 213-J., dated the 24th of October, 1873, in so far as it relates to the application of the Mufassal Small Cause Courts Act, XI of 1865, to the Cantonment of Secunderabad, is hereby rescinded.

(*2*) Any enactment or document referring to the said Act shall, so far as may be, be construed to refer to this Law or to the corresponding portion thereof.

Savings.

3. Nothing in this Law shall be construed to affect—

(*a*) any proceedings before or after decree in any suit instituted before the commencement of this Law; or

(b) the jurisdiction of a Magistrate under any law for the time being in force with respect to debts or other claims of a civil nature; or

IV of 1882. (c) any local law or any special law other than the Code of Civil Procedure as applied to the Cantonment of Secunderabad (that Code being hereinafter referred to as "the Code").

CHAPTER II.

CONSTITUTION OF THE COURT OF SMALL CAUSES.

The Court of Small Causes at Secunderabad.

4. (1) The Court of Small Causes established in the Cantonment of Secunderabad by Letter of the Government of India in the Foreign Department, No. 180, dated the 20th of July, 1864, to the Resident at Hyderabad (hereinafter referred to as the Court of Small Causes), is hereby continued and shall be deemed to be a Court of Small Causes established in manner mentioned in section 5 of the Cantonments Act, III of 1880, as applied to that cantonment (hereinafter referred to as the Cantonments Act).

(2) The local limits of the jurisdiction of the Court of Small Causes shall be the limits for the time being of the Cantonment of Secunderabad, and the Court may be held at such place or places within those limits as the Resident at Hyderabad (hereinafter referred to as the Resident) may from time to time appoint.

Appointment, punishment and transfer of ministerial officers.

5. Subject to any orders of the Resident in this behalf, the practice heretofore followed with respect to the appointment, punishment and transfer of ministerial officers of the Court of Small Causes shall, so far as it can be made applicable, apply to the appointment, punishment and transfer of ministerial officers of that Court.

Duties of ministerial officers.

6. (1) The ministerial officers of the Court of Small Causes shall, in addition to any duties mentioned in this Law, or in any other enactment for the time being in force, as duties which are or may be imposed on any of them, discharge such duties of a ministerial nature as the Judge from time to time directs.

(2) The Resident may from time to time make rules consistent with this Law, and with any other enactment for the time being in force, conferring and imposing on the ministerial officers of the Court of Small Causes such powers and duties as he thinks fit, and prescribing the mode in which powers and duties so conferred and imposed are to be exercised and performed.

CHAPTER III.

JURISDICTION OF THE COURT OF SMALL CAUSES.

Cognizance of suits.

7. (1) The Court of Small Causes shall not take cognizance of the suits specified (as being excepted from the cognizance of a Court of Small Causes) in the second schedule to the Provincial Small Cause Courts Act, 1887, being Act IX of 1887 of the Acts of the Governor General of India in Council.

(2) Subject to the exceptions specified in that schedule and to the provisions of any enactment for the time being in force, all suits of a civil nature of which the value does not exceed the amount for the time being declared to be the pecuniary limit of the jurisdiction of the Court of Small Causes under the provisions of section 5 of the Cantonments Act, shall be cognizable by the Court of Small Causes.

Exclusive jurisdiction of the Court of Small Causes.

8. Save as expressly provided by this Law or by any other enactment for the time being in force, a suit cognizable by the Court of Small Causes shall not be tried by any other Court having jurisdiction within the local limits of the jurisdiction of the Court of Small Causes.

CHAPTER IV.

PRACTICE AND PROCEDURE.

Application of the Code of Civil Procedure.

9. (1) The procedure prescribed in the Chapters and sections of the Code which are specified in the second schedule thereto shall, so far as those Chapters and sections are applicable, be the procedure to be followed in the Court of Small Causes in all suits cognizable by it and in all proceedings arising out of such suits:

Provided that an applicant for an order to set aside a decree passed *ex parte* or for a review of judgment shall, at the time of presenting his application, either deposit in the Court the amount due from him under the decree or in pursuance of the judgment, or give security to the satisfaction of the Court for the performance of the decree or compliance with the judgment, as the Court may direct.

(2) Where a person has become liable as surety under the proviso to sub-section (1), the security may be realized in manner provided by section 253 of the Code.

Adjournment of cases by chief ministerial officer.

10. When the Judge of the Court of Small Causes is absent, the chief ministerial officer of the Court may exercise from time to time the power which the Court possesses of adjourning the hearing of any suit or other proceeding, and fix a day for the further hearing thereof.

Return of plaints in suits involving questions of title.

11. (1) Notwithstanding anything in the foregoing provisions of this Law, when the right of a plaintiff and the relief claimed by him in the Court of Small Causes depend upon the proof or disproof of a title to immoveable property or other title which the Court cannot finally determine, the Court may at any stage of the proceedings return the plaint to be presented to a Court having jurisdiction to determine the title.

(2) When the Court returns a plaint under sub-section (1), it shall comply with the provisions of the second paragraph of section 57 of the Code and make such order with respect to costs as it deems just, and the Court shall, for the purposes of the Indian Limitation Act, XV of 1877, as applied to the Cantonment of Secunderabad (hereinafter referred to as the Limitation Act) be deemed to have been unable to entertain the suit by reason of a cause of a nature like to that of defect of jurisdiction.

Appeals from certain orders of the Court of Small Causes.

12. Where an order specified in section 588, clause (29), of the Code is made by the Court of Small Causes, an appeal therefrom shall lie to the Court of the Civil Appellate Judge, Hyderabad.

Revision of decrees and orders of the Court of Small Causes.

13. The Resident, for the purpose of satisfying himself that a decree or order made in any case decided by the Court of Small Causes was according to law, may call for the case and may pass with respect to any case so called for such order as he thinks fit.

Finality of decrees and orders.

14. Save as provided by this Law, a decree or order made under the foregoing provisions of this Law by the Court of Small Causes shall be final.

CHAPTER V.

SUPPLEMENTAL PROVISIONS.

Subordination of the Court of Small Causes.

15. The Court of Small Causes shall be subject to the administrative control of the Court of the Civil Appellate Judge, Hyderabad, and to the superintendence of the Resident, and shall—

(a) keep such registers, books and accounts as the Resident from time to time prescribes, and

(b) comply with such requisitions as may be made by the Civil Appellate Judge, Hyderabad, or the Resident for records, returns and statements in such form and manner as the authority making the requisition directs.

Seal.

16. The Court of Small Causes shall use a seal of such form and dimensions as are prescribed by the Resident.

Application of Law to Court invested with jurisdiction of Court of Small Causes.

17. So much of Chapters III and IV of this Law as relates to—

(a) the nature of the suits cognizable by the Court of Small Causes,

(b) the exclusion of the jurisdiction of other Courts in those suits,

(c) the practice and procedure of the Court of Small Causes,

(d) appeal from certain orders of that Court and revision of cases decided by it, and

(e) the finality of its decrees and orders subject to such appeal and revision as are provided by this Law,

applies within the Cantonment of Secunderabad to any Court therein invested by or under any enactment for the time being in force with the jurisdiction of a Court of Small Causes so far as regards the exercise of that jurisdiction by such Court.

XV of 1877.

Amendment of Indian Limitation Act.

18. In the third division of the second schedule to the Indian Limitation Act,—

(a) after No. 160 the following shall be inserted, namely:—

160A. For a review of judgment by the Court of Small Causes in the Cantonment of Secunderabad.	Ditto .	The date of the decree or order."

and (b) in No. 173, the words, figures and letter "No. 160A and" shall be inserted before the word and figures "No. 162".

No. 1372-*I*.—WHEREAS it is expedient to amend the law relating to the Court of Small Causes in the Cantonment of Mhow; the Governor General in Council has been pleased to make the following rules:—

CHAPTER I.

PRELIMINARY.

Title and commencement.

1. (1) These rules may be called the Mhow Small Cause Court Law, 1889, and are hereinafter referred to as "this Law"; and

(2) They shall come into force on the first day of May, 1889.

Savings.

2. Nothing in this Law shall be construed to affect—

(a) any proceedings before or after decree in any suit instituted before the commencement of this Law; or

(b) the jurisdiction of a Magistrate under any law for the time being in force with respect to debts or other claims of a civil nature; or

(c) any local law or any special law other than the Code of Civil Procedure as applied in the Cantonment of Mhow (that Code being hereinafter referred to as "the Code"). XIV of 188[illegible]

CHAPTER II.

CONSTITUTION OF THE COURT OF SMALL CAUSES.

The Court of Small Causes at Mhow.

3. (1) The Court of Small Causes established in the Cantonment of Mhow by Notification of the Government of India in the Foreign Department, No. 262, dated the thirty-first day of August, 1864 (hereinafter referred to as the Court of Small Causes), is hereby continued and shall be deemed to be a Court of Small Causes established in manner mentioned in section 5 of the Cantonments Act, III of 1850, as applied to that Cantonment (hereinafter referred to as "the Cantonments Act").

(2) The local limits of the jurisdiction of the Court of Small Causes shall be the limits for the time being of the Cantonment of Mhow, and the Court may be held at such place or places within those limits as the Agent to the Governor General in Central India may from time to time appoint.

Appointment, punishment and transfer of ministerial officers.

4. Subject to any orders of the Agent to the Governor General in Central India in this behalf, the law or practice for the time being applicable to the appointment, punishment and transfer of ministerial officers of the Court of the Civil Judge in the Cantonment of Mhow shall, so far as it can be made applicable, apply to the appointment, punishment and transfer of ministerial officers of the Court of Small Causes.

Duties of ministerial officers.

5. (1) The ministerial officers of the Court of Small Causes shall, in addition to any duties mentioned in this Law or in any other enactment for the time being in force as duties which

are or may be imposed on any of them, discharge such duties of a ministerial nature as the Judge from time to time directs.

(2) The Agent to the Governor General in Central India may from time to time make rules consistent with this Law, and with any other enactment for the time being in force, conferring and imposing on the ministerial officers of the Court of Small Causes such powers and duties as he thinks fit, and prescribing the mode in which powers and duties so conferred and imposed are to be exercised and performed.

CHAPTER III.

JURISDICTION OF THE COURT OF SMALL CAUSES.

Cognizance of suits.

6. (1) The Court of Small Causes shall not take cognizance of the suits specified (as being excepted from the cognizance of a Court of Small Causes) in the second schedule to the Provincial Small Cause Courts Act, 1887, being Act IX of 1887 of the Acts of the Governor General of India in Council.

(2) Subject to the exceptions specified in that schedule and to the provisions of any enactment for the time being in force, all suits of a civil nature of which the value does not exceed the amount for the time being declared to be the pecuniary limit of the jurisdiction of the Court of Small Causes under the provisions of section 5 of the Cantonments Act shall be cognizable by the Court of Small Causes.

Exclusive jurisdiction of the Court of Small Causes.

7. Save as expressly provided by this Law or by any other enactment for the time being in force, a suit cognizable by the Court of Small Causes shall not be tried by any other Court having jurisdiction within the local limits of the jurisdiction of the Court of Small Causes.

CHAPTER IV.

PRACTICE AND PROCEDURE.

Application of the Code of Civil Procedure

8. (1) The procedure prescribed in the Chapters and sections of the Code which are specified in the second schedule thereto shall, so far as those Chapters and sections are applicable, be the procedure to be followed in the Court of Small Causes in all suits cognizable by it and in all proceedings arising out of such suits:

Provided that an applicant for an order to set aside a decree passed *ex parte* or for a review of judgment shall, at the time of presenting his application, either deposit in the Court the amount due from him under the decree or in pursuance of the judgment, or give security to the satisfaction of the Court for the performance of the decree or compliance with the judgment, as the Court may direct.

(2) Where a person has become liable as surety under the proviso to sub-section (1), the security may be realized in manner provided by section 253 of the Code.

Adjournment of cases by chief ministerial officer.

9. When the Judge of the Court of Small Causes is absent, the chief ministerial officer of the Court may exercise from time to time the power which the Court possesses of adjourning the hearing of any suit or other proceeding, and fix a day for the further hearing thereof.

Return of plaints in suits involving questions of title.

10. (1) Notwithstanding anything in the foregoing provisions of this Law, when the right of a plaintiff and the relief claimed by him in the Court of Small Causes depend upon the proof or disproof of a title to immoveable property or other title which the Court cannot finally determine, the Court may at any stage of the proceedings return the plaint to be presented to a Court having jurisdiction to determine the title.

(2) When the Court returns a plaint under sub-section (1), it shall comply with the provisions of the second paragraph of section 57 of the Code and make such order with respect to costs as it deems just.

Appeals from certain orders of the Court of Small Causes.

11. Where an order specified in section 588, clause (29), of the Code is made by the Court of Small Causes, an appeal therefrom shall lie to the First Assistant to the Agent to the Governor General in Central India.

Revision of decrees and orders of the Court of Small Causes.

12. The Agent to the Governor General in Central India, for the purpose of satisfying himself that a decree or order made in any case decided by the Court of Small Causes was according to law, may call for the case and may pass with respect to any case so called for such order as he thinks fit.

Finality of decrees and orders.

13. Save as provided by this Law, a decree or order made under the foregoing provisions of this Law by the Court of Small Causes shall be final.

CHAPTER V.

SUPPLEMENTAL PROVISIONS.

Subordination of the Court of Small Causes.

14. The Court of Small Causes shall be subject to the administrative control of the First Assistant to the Agent to the Governor General in Central India, and to the superintendence of the Agent to the Governor General in Central India, and shall—

(a) keep such registers, books and accounts as the Agent to the Governor General in Central India from time to time prescribes, and

(b) comply with such requisitions as may be made by the First Assistant to the Agent to the Governor General in Central India, or the Agent to the Governor General in Central India, for records, returns and statements in such form and manner as the authority making the requisition directs.

Seal.

15. The Court of Small Causes shall use a seal of such form and dimensions as are prescribed by the Agent to the Governor General in Central India.

Limitation of application for review of judgment.

16. An application for a review of judgment by the Court of Small Causes made after fifteen days from the date of the decree or order may be dismissed although limitation has not been set up as a defence.

No. 1373-I.—Whereas it is expedient to amend the law relating to the Court of Small Causes in the Cantonment of Nimach; the Governor General in Council has been pleased to make the following rules:—

CHAPTER I.

PRELIMINARY.

Title and commencement.

1. (*1*) These rules may be called the Nimach Small Cause Court Law, 1889, and are hereinafter referred to as "this Law"; and

(*2*) They shall come into force on the first day of May, 1889.

Savings.

2. Nothing in this Law shall be construed to affect—

(*a*) any proceedings before or after decree in any suit instituted before the commencement of this Law; or

(*b*) the jurisdiction of a Magistrate under any law for the time being in force with respect to debts or other claims of a civil nature; or

XIV of 1882. (*c*) any local law or any special law other than the Code of Civil Procedure as applied to the Cantonment of Nimach (that Code being hereinafter referred to as "the Code").

CHAPTER II.

CONSTITUTION OF THE COURT OF SMALL CAUSES.

The Court of Small Causes at Nimach.

3. (*1*) The Court of Small Causes established in the Cantonment of Nimach by Notification of the Government of India in the Foreign Department, No. 262, dated the thirty-first day of August, 1864 (hereinafter referred to as the Court of Small Causes), is hereby continued and shall be deemed to be a Court of Small Causes established in manner mentioned in section 5 of the Cantonments Act, III of 1880, as applied to that Cantonment (hereinafter referred to as the Cantonments Act).

(*2*) The local limits of the jurisdiction of the Court of Small Causes shall be the limits for the time being of the Cantonment of Nimach, and the Court may be held at such place or places within those limits as the Agent to the Governor General in Central India may from time to time appoint.

Duties of ministerial officers.

4. (*1*) The ministerial officers of the Court of Small Causes shall, in addition to any duties mentioned in this Law or in any other enactment for the time being in force as duties which are or may be imposed on any of them, discharge such duties of a ministerial nature as the Judge from time to time directs.

(*2*) The Agent to the Governor General in Central India may from time to time make rules consistent with this Law, and with any other enactment for the time being in force, conferring and imposing on the ministerial officers of the Court of Small Causes such powers and duties as he thinks fit, and prescribing the mode in which powers and duties so conferred and imposed are to be exercised and performed.

CHAPTER III.

JURISDICTION OF THE COURT OF SMALL CAUSES.

Cognizance of suits.

5. (*1*) The Court of Small Causes shall not take cognizance of the suits specified (as being excepted from the cognizance of a Court of Small Causes) in the second schedule to the Provincial Small Cause Courts Act, 1887, being Act IX of 1887 of the Acts of the Governor General of India in Council.

(*2*) Subject to the exceptions specified in that schedule and to the provisions of any enactment for the time being in force, all suits of a civil nature of which the value does not exceed the amount for the time being declared to be the pecuniary limit of the jurisdiction of the Court of Small Causes under the provisions of section 5 of the Cantonments Act, shall be cognizable by the Court of Small Causes. III of 1880

Exclusive jurisdiction of the Court of Small Causes.

6. Save as expressly provided by this Law or by any other enactment for the time being in force, a suit cognizable by the Court of Small Causes shall not be tried by any other Court having jurisdiction within the local limits of the jurisdiction of the Court of Small Causes.

CHAPTER IV.

PRACTICE AND PROCEDURE.

Application of the Code of Civil Procedure.

7. (*1*) The procedure prescribed in the Chapters and sections of the Code which are specified in the second schedule thereto shall, so far as those Chapters and sections are applicable, be the procedure to be followed in the Court of Small Causes in all suits cognizable by it and in all proceedings arising out of such suits:

Provided that an applicant for an order to set aside a decree passed *ex parte* or for a review of judgment shall, at the time of presenting his application, either deposit in the Court the amount due from him under the decree or in pursuance of the judgment, or give security to the satisfaction of the Court for the performance of the decree or compliance with the judgment, as the Court may direct.

(*2*) Where a person has become liable as surety under the proviso to sub-section (*1*), the security may be realized in manner provided by section 253 of the Code.

Adjournment of cases by chief ministerial officer.

8. When the Judge of the Court of Small Causes is absent, the chief ministerial officer of the Court may exercise from time to time the power which the Court possesses of adjourning the hearing of any suit or other proceeding, and fix a day for the further hearing thereof.

Return of plaints in suits involving questions of title.

9. (*1*) Notwithstanding anything in the foregoing provisions of this Law, when the right of a plaintiff and the relief claimed by him in the Court of Small Causes depend upon the proof or disproof of a title to immoveable property or other title which the Court cannot finally determine, the Court may at any stage of the proceedings return the plaint to be presented to a Court having jurisdiction to determine the title.

(2) When the Court returns a plaint under sub-section (1), it shall comply with the provisions of the second paragraph of section 57 of the Code and make such order with respect to costs as it deems just.

Appeals from certain orders of the Court of Small Causes.

10. Where an order specified in section 588, clause (29), of the Code is made by the Court of Small Causes, an appeal therefrom shall lie to the Political Agent of Western Málwa.

Revision of decrees and orders of the Court of Small Causes.

11. The Agent to the Governor-General in Central India, for the purpose of satisfying himself that a decree or order made in any case decided by the Court of Small Causes was according to law, may call for the case and may pass with respect to any case so called for such order as he thinks fit.

Finality of decrees and orders.

12. Save as provided by this Law, a decree or order made under the foregoing provisions of this Law by the Court of Small Causes shall be final.

CHAPTER V.

SUPPLEMENTAL PROVISIONS.

Subordination of the Court of Small Causes.

13. The Court of Small Causes shall be subject to the administrative control of the Political Agent of Western Málwa and to the superintendence of the Agent to the Governor General in Central India, and shall—

(a) keep such registers, books and accounts as the Agent to the Governor General in Central India from time to time prescribes, and

(b) comply with such requisitions as may be made by the Political Agent of Western Málwa or the Agent to the Governor General in Central India for records, returns and statements in such form and manner as the authority making the requisition directs.

Seal.

14. The Court of Small Causes shall use a seal of such form and dimensions as are prescribed by the Agent to the Governor General in Central India.

Limitation of application for review of judgment.

15. An application for a review of judgment by the Court of Small Causes made after fifteen days from the date of the decree or order may be dismissed although limitation has not been set up as a defence.

No. 1374-I.—Whereas it is expedient to amend the law relating to the Court of Small Causes in the Cantonment of Deesa; the Governor General in Council has been pleased to make the following rules:—

CHAPTER I.

PRELIMINARY.

Title and commencement.

1. (1) These rules may be called the Deesa Small Cause Court Law, 1889, and are hereinafter referred to as "this Law;" and

(2) They shall come into force on the first day of May, 1889.

Rescission of notification with respect to the application of Act XI of 1865.

2. (1) The Notification of the Government of India in the Foreign Department, No. 403-I., dated the fourth day of February, 1885, in so far as it relates to the application of the Mufassal Small Cause Courts Act, XI of 1865, to the Cantonment of Deesa, is hereby rescinded.

(2) Any enactment or document referring to the said Act shall, so far as may be, be construed to refer to this Law or to the corresponding portion thereof.

Savings.

3. Nothing in this Law shall be construed to affect—

(a) any proceedings before or after decree in any suit instituted before the commencement of this Law; or

(b) the jurisdiction of a Magistrate under any law for the time being in force with respect to debts or other claims of a civil nature; or

(c) any local law or any special law other than the Code of Civil Procedure as applied to the Cantonment of Deesa (that Code being hereinafter referred to as "the Code"). XIV of 1882.

CHAPTER II.

CONSTITUTION OF THE COURT OF SMALL CAUSES.

The Court of Small Causes at Deesa.

4. (1) The Court of Small Causes established in the Cantonment of Deesa by Resolution of the Government of Bombay, No. 817 (Judicial), dated the 17th day of March, 1868 (hereinafter referred to as the Court of Small Causes), is hereby continued and shall be deemed to be a Court of Small Causes established in manner mentioned in section 5 of the Cantonments Act, III of 1880, as applied to that Cantonment (hereinafter referred to as the Cantonments Act).

(2) The local limits of the jurisdiction of the Court of Small Causes shall be the limits for the time being of the Cantonment of Deesa, and the Court may be held at such place or places within those limits as the Governor of Bombay in Council may from time to time appoint.

Duties of ministerial officers.

5. (1) The ministerial officers of the Court of Small Causes shall, in addition to any duties mentioned in this Law or in any other enactment for the time being in force as duties which are or may be imposed on any of them, discharge such duties of a ministerial nature as the Judge from time to time directs.

(2) The Governor of Bombay in Council may from time to time make rules consistent with this Law, and with any other enactment for the time being in force, conferring and imposing on the ministerial officers of the Court of Small Causes such powers and duties as he thinks fit, and prescribing the mode in which powers and duties so conferred and imposed are to be exercised and performed.

CHAPTER III.

JURISDICTION OF THE COURT OF SMALL CAUSES.

Cognizance of suits.

6. (1) The Court of Small Causes shall not take cognizance of the suits specified (as being excepted from the cognizance of a Court of Small Causes) in the

second schedule to the Provincial Small Cause Courts Act, 1887, being Act IX of 1887 of the Acts of the Governor General of India in Council.

(2) Subject to the exceptions specified in that schedule and to the provisions of any enactment for the time being in force, all suits of a civil nature of which the value does not exceed the amount for the time being declared to be the pecuniary limit of the jurisdiction of the Court of Small Causes under the provisions of section 5 of the Cantonments Act shall be cognizable by the Court of Small Causes.

Exclusive jurisdiction of the Court of Small Causes.

7. Save as expressly provided by this Law or by any other enactment for the time being in force, a suit cognizable by the Court of Small Causes shall not be tried by any other Court having jurisdiction within the local limits of the jurisdiction of the Court of Small Causes.

CHAPTER IV.

PRACTICE AND PROCEDURE.

Application of the Code of Civil Procedure.

8. (1) The procedure prescribed in the Chapters and sections of the Code which are specified in the second schedule thereto shall, so far as those Chapters and sections are applicable, be the procedure to be followed in the Court of Small Causes in all suits cognizable by it and in all proceedings arising out of such suits:

Provided that an applicant for an order to set aside a decree passed *ex parte* or for a review of judgment shall, at the time of presenting his application, either deposit in the Court the amount due from him under the decree or in pursuance of the judgment, or give security to the satisfaction of the Court for the performance of the decree or compliance with the judgment, as the Court may direct.

(2) Where a person has become liable as surety under the proviso to sub-section (1), the security may be realized in manner provided by section 253 of the Code.

Adjournment of cases by chief ministerial officer.

9. When the Judge of the Court of Small Causes is absent, the chief ministerial officer of the Court may exercise from time to time the power which the Court possesses of adjourning the hearing of any suit or other proceeding, and fix a day for the further hearing thereof.

Return of plaints in suits involving questions of title.

10. (1) Notwithstanding anything in the foregoing provisions of this Law, when the right of a plaintiff and the relief claimed by him in the Court of Small Causes depend upon the proof or disproof of a title to immoveable property or other title which the Court cannot finally determine, the Court may at any stage of the proceedings return the plaint to be presented to a Court having jurisdiction to determine the title.

(2) When the Court returns a plaint under sub-section (1), it shall comply with the provisions of the second paragraph of section 57 of the Code and make such order with respect to costs as it deems just, and the Court shall for the purposes of the Indian Limitation Act, XV of 1877, as applied to the Cantonment of Deesa (hereinafter referred to as the Limitation Act), be deemed to have been unable to entertain the suit by reason of a cause of a nature like to that of defect of jurisdiction.

Appeals from certain orders of the Court of Small Causes.

11. Where an order specified in section 588, clause (29), of the Code is made by the Court of Small Causes, an appeal therefrom shall lie to the Political Superintendent of Pahlanpur.

Revision of decrees and orders of the Court of Small Causes.

12. The Governor of Bombay in Council, for the purpose of satisfying himself that a decree or order made in any case decided by the Court of Small Causes was according to law, may call for the case and may pass with respect to any case so called for such order as he thinks fit.

Finality of decrees and orders.

13. Save as provided by this Law, a decree or order made under the foregoing provisions of this Law by the Court of Small Causes shall be final.

CHAPTER V.

SUPPLEMENTAL PROVISIONS.

Subordination of the Court of Small Causes.

14. The Court of Small Causes shall be subject to the administrative control of the Political Superintendent of Pahlanpur and to the superintendence of the Governor of Bombay in Council, and shall—

(a) keep such registers, books and accounts as the Governor of Bombay in Council from time to time prescribes, and

(b) comply with such requisitions as may be made by the Political Superintendent of Pahlanpur or the Governor of Bombay in Council for records, returns and statements in such form and manner as the authority making the requisition directs.

Seal.

15. The Court of Small Causes shall use a seal of such form and dimensions as are prescribed by the Governor of Bombay in Council.

Amendment of Indian Limitation Act.

16. In the third division of the Second Schedule to the Limitation Act,—

(a) after No. 160 the following shall be inserted, namely:—

'160A. For a review of judgment by the Court of Small Causes in the Cantonment of Deesa.	Ditto	The date of the decree or order."

and (b) in No. 173 the words, figures and letter "No. 160A and" shall be inserted before the word and figures "No. 162".

No. 1375-I.—Whereas it is expedient to amend the law relating to the Court of Small Causes in Abu and Anadra;

and whereas the Governor General in Council has, by arrangements made with the Rao of Sirohi, power and jurisdiction in Abu and Anadra which warrants the amendment by him of that law;

in exercise of this power and jurisdiction and of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act, XXI of 1879, and of all other powers enabling him in

this behalf, the Governor General in Council has been pleased to make the following rules :—

CHAPTER I.

PRELIMINARY.

Title, extent and commencement.

1. (1) These rules may be called the Abu and Anadra Small Cause Court Law, 1889, and are hereinafter referred to as this Law.

(2) This Law extends to Abu, Anadra and the bázár at Kharárí, including the road leading from the Abu Sanitarium to the Abu Road railway-station and the bázár at Kharárí (which territorial limits are hereinafter referred to as Abu and Anadra), but not so as to apply to suits in which both the plaintiff and the defendant are subjects of the Rao of Sirohi; and

(3) It shall come into force on the first day of May, 1889.

Rescession of notification with respect to the application of Act XI of 1865.

2. (1) The notification of the Government of India in the Foreign Department, No. 285-I., dated the 23rd day of January, 1884, in so far as it relates to the application of the Mufassal Small Cause Courts Act, XI of 1865, to Abu and Anadra, is hereby rescinded.

(2) Any enactment or document referring to the said Act shall, so far as may be, be construed to refer to this Law or to the corresponding portion thereof.

Savings.

3. Nothing in this Law shall be construed to affect—

(a) any proceedings before or after decree in any suit instituted before the commencement of this Law; or

(b) the jurisdiction of a Magistrate under any law for the time being in force with respect to debts or other claims of a civil nature; or

(c) any local law or any special law other than the Code of Civil Procedure as applied to Abu and Anadra (that Code being hereinafter referred to as "the Code").

XIV of 1882.

CHAPTER II.

CONSTITUTION OF THE COURT OF SMALL CAUSES.

The Court of Small Causes at Abu and Anadra.

4. (1) The Magistrate for the time being of Abu, now exercising the powers of a Judge of a Court of Small Causes under Notification of the Government of India in the Foreign Department, No. 286-I., dated the twenty-third day of January, 1884, shall continue to exercise such powers in Abu and Anadra, and shall, while exercising such powers, be deemed to be the Court of Small Causes hereinafter referred to.

(2) The local limits of the jurisdiction of the Court of Small Causes shall be the limits for the time being of Abu and Anadra, and the Court may be held at such place or places within those limits as the Agent to the Governor General in Rajputana may from time to time appoint.

Appointment, punishment and transfer of ministerial officers.

5. Subject to any orders of the Agent to the Governor General in Rajputana in this behalf, the law or practice for the time being applicable to the appointment, punishment and transfer of ministerial officers of the District Court in Abu and Anadra shall, so far as it can be made applicable, apply to the appointment, punishment and transfer of ministerial officers of the Court of Small Causes.

Duties of ministerial officers.

6. (1) The ministerial officers of the Court of Small Causes shall, in addition to any duties mentioned in this Law or in any other enactment for the time being in force as duties which are or may be imposed on any of them, discharge such duties of a ministerial nature as the Judge from time to time directs.

(2) The Agent to the Governor General in Rajputana may from time to time make rules consistent with this Law, and with any other enactment for the time being in force, conferring and imposing on the ministerial officers of the Court of Small Causes such powers and duties as he thinks fit, and prescribing the mode in which powers and duties so conferred and imposed are to be exercised and performed.

CHAPTER III.

JURISDICTION OF THE COURT OF SMALL CAUSES.

Cognizance of suits.

7. (1) The Court of Small Causes shall not take cognizance of the suits specified (as being excepted from the cognizance of a Court of Small Causes) in the second schedule to the Provincial Small Cause Courts Act, 1887, being Act IX of 1887 of the Acts of the Governor General of India in Council.

(2) Subject to the exceptions specified in that schedule and to the provisions of any enactment for the time being in force, all suits of a civil nature of which the value does not exceed five hundred rupees shall be cognizable by the Court of Small Causes.

Exclusive jurisdiction of the Court of Small Causes.

8 Save as expressly provided by this Law or by any other enactment for the time being in force, a suit cognizable by the Court of Small Causes shall not be tried by any other Court having jurisdiction within the local limits of the jurisdiction of the Court of Small Causes.

CHAPTER IV.

PRACTICE AND PROCEDURE.

Application of the Code of Civil Procedure.

9. (1) The procedure prescribed in the Chapters and sections of the Code which are specified in the second schedule thereto shall, so far as those Chapters and sections are applicable, be the procedure to be followed in the Court of Small Causes in all suits cognizable by it and in all proceedings arising out of such suits : XIV of 1882.

Provided that an applicant for an order to set aside a decree passed *ex parte* or for a review of judgment shall, at the time of presenting his application, either deposit in the Court the amount due from him under the decree or in pursuance of the judgment, or give security to the satisfaction of the Court for the performance of the decree or compliance with the judgment, as the Court may direct.

(2) Where a person has become liable as surety under the proviso to sub-section (1), the security may be realized in manner provided by section 253 of the Code.

Adjournment of cases by chief ministerial officer.

10. When the Judge of the Court of Small Causes is absent, the chief ministerial officer of the Court may exercise from

time to time the power which the Court possesses of adjourning the hearing of any suit or other proceeding, and fix a day for the further hearing thereof.

Return of plaints in suits involving questions of title

11. (*1*) Notwithstanding anything in the foregoing provisions of this Law, when the right of a plaintiff and the relief claimed by him in the Court of Small Causes depend upon the proof or disproof of a title to immoveable property or other title which the Court cannot finally determine, the Court may at any stage of the proceedings return the plaint to be presented to a Court having jurisdiction to determine the title.

(*2*) When the Court returns a plaint under sub-section (*1*), it shall comply with the provisions of the second paragraph of section 57 of the Code and make such order with respect to costs as it deems just, and the Court shall, for the purposes of the Indian Limitation Act, XV of 1877, as applied to Abu and Anadra (hereinafter referred to as the Limitation Act), be deemed to have been unable to entertain the suit by reason of a cause of a nature like to that of defect of jurisdiction.

Appeals from certain orders of the Court of Small Causes.

12. Where an order specified in section 588, clause (*29*), of the Code is made by the Court of Small Causes, an appeal therefrom shall lie to the Commissioner of Ajmere-Merwára.

Revision of decrees and orders of the Court of Small Causes.

13. The Agent to the Governor General in Rajputana, for the purpose of satisfying himself that a decree or order made in any case decided by the Court of Small Causes was according to law, may call for the case and may pass with respect to any case so called for such order as he thinks fit.

Finality of decrees and orders.

14. Save as provided by this Law, a decree or order made under the foregoing provisions of this Law by the Court of Small Causes shall be final.

CHAPTER V.

SUPPLEMENTAL PROVISIONS.

Subordination of the Court of Small Causes.

15. The Court of Small Causes shall be subject to the administrative control of the Commissioner of Ajmere-Merwára and to the superintendence of the Agent to the Governor General in Rajputana, and shall—

(*a*) keep such registers, books and accounts as the Agent to the Governor General in Rajputana from time to time prescribes, and

(*b*) comply with such requisitions as may be made by the Commissioner of Ajmere-Merwara or the Agent to the Governor General in Rajputana for records, returns and statements in such form and manner as the authority making the requisition directs.

Seal.

16. The Court of Small Causes shall use a seal of such form and dimensions as are prescribed by the Agent to the Governor General in Rajputana.

XV of 1877. Amendment of Indian Limitation Act.

17. In the third division of the second schedule to the Limitation Act,—

(*a*) after No. 160 the following shall be inserted, namely:—

"160A. For a review of judgment by the Magistrate of Abu as the Court of Small Causes under the Abu and Anadra Small Cause Court Law, 1889.	Ditto .	The date of the decree or order".

and (*b*) in No. 173 the words, figures and letter "No. 160 A and" shall be inserted before the word and figures "No. 162".

No. 1384-I.—Whereas the rulers of the States mentioned in the margin have ceded to the British Government full jurisdiction within the lands which lie within their respective States and are occupied or may hereafter be occupied by the railways comprised in the Rajputana-Malwa Railway system or by the Rewari-Ferozepur State Railway, respectively, (including the lands occupied by stations, out-buildings and for other railway purposes):

Ulwar.	Tonk.
Bhurtpore.	Indore.
Jeypore.	Gwalior.
Kishengarh.	Dhar.
Marwar.	Rutlam.
Sirohi.	Jaora.
Meywar.	Sailana.
Nabha.	Faridkot.

In exercise of this jurisdiction and of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act, XXI of 1879, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to direct that the Police Act, III of 1888, shall be in force throughout the lands aforesaid.

No. 1385-*I*.—The Governor General in Council has been pleased to make the following rules relating to Courts in the Hyderabad Assigned Districts:—

Preliminary.

Title and commencement.

1. (*1*) These rules may be called the Hyderabad Assigned Districts Courts Law, 1889, and are hereinafter referred to as "this Law"; and

(*2*) They shall come into force on the first day of July, 1889 (hereinafter called the commencement of this Law).

(*3*) Any authority conferred on the Resident or on the Judicial Commissioner by this Law to issue orders or make rules may be exercised at any time after the publication of this Law; but an order or rule so issued or made shall not take effect till the commencement of this Law.

Notifications rescinded.

2. (*1*) On and from the commencement of this Law the notifications of the Government of India, Foreign Department, No. 156-I, dated the 30th September, 1870, and No. 640-G., dated the 20th March, 1874, shall be deemed to be rescinded.

(*2*) Any law or document referring to either of those notifications shall be construed to refer to this Law or to the corresponding portion thereof; and

(*3*) All declarations and appointments made, powers conferred and orders issued under those notifications shall, so far as may be, be deemed to have been respectively made, conferred and issued under this Law.

Definitions.

3. In this Law, unless there is something repugnant in the subject or context,—

(*1*) "Resident" means the Resident at Hyderabad:

(2) "Assistant Commissioner" includes Extra Assistant Commissioner:

(3) "Tahsildar" includes Attaché: and

(4) "value" used with reference to a suit means the amount or value of the subject-matter of the suit.

Court of the Judicial Commissioner.

Judicial Commissioner to be High Court.

4. (1) A Judicial Commissioner shall be appointed by the Governor General in Council.

(2) Subject to the provisions of this Law and of any other law for the time being in force, the Court of the Judicial Commissioner shall be deemed to be the highest Civil Court of appeal in, and the highest Court of criminal appeal or revision for, the Hyderabad Assigned Districts.

(3) Where, on the application of any enactment of the Governor General in Council to those districts, words signifying the Court of the Resident have been substituted for an expression signifying a High Court in British India, those words shall after the commencement of this Law and subject to the provisions thereof, be construed to mean the Court of the Judicial Commissioner.

Jurisdiction under Divorce Act.

5. For the purposes of the Indian Divorce Act of 1869. the Judicial Commissioner shall throughout those districts be the District Judge

Other Civil Courts.

Classes of Courts.

6. Besides the Court of the Judicial Commissioner and the Courts of Small Causes established under the Hyderabad Assigned Districts Small Cause Courts Law, 1889, there shall be the following classes of Civil Courts, namely:—

(a) the Court of the Deputy Commissioner;

(b) the Court of the Assistant Commissioner of the first class;

(c) the Court of the Assistant Commissioner of the second class;

(d) the Court of the Assistant Commissioner of the third class;

(e) the Court of the Tahsildar of the first class;

(f) the Court of the Tahsildar of the second class.

Court of Deputy Commissioner to be District Court.

7. (1) The local limits of the jurisdiction of the Court of the Deputy Commissioner shall be those of the district of the revenue-administration of which he is in charge.

(2) Subject to the provisions of this Law and of any other law for the time being in force,—

(a) the Court of the Deputy Commissioner shall be competent to try original civil suits without limit as regards the value; and

(b) the Deputy Commissioner shall be deemed to be the District Judge of the district, and his Court to be the District Court or principal Civil Court of original jurisdiction in the district.

Courts of Assistant Commissioners and Tahsildars.

8. (1) The Resident may, by order in writing, declare, as regards any Assistant Commissioner, that his Court shall be that of an Assistant Commissioner of the first or of the second or of the third class, and, as regards any Tahsildar, that his Court shall be that of a Tahsildar of the first or of the second class, and may cancel such order.

(2) Courts of Assistant Commissioners and Tahsildars shall be competent to try original civil suits of which the value does not exceed hat specified against each Court in the following table:—

Courts.	Value.
Court of the Assistant Commissioner of the first class.	Five thousand rupees.
Court of the Assistant Commissioner of the second class.	One thousand rupees.
Court of the Assistant Commissioner of the third class.	Five hundred rupees.
Court of the Tahsildar of the first class.	Three hundred rupees.
Court of the Tahsildar of the second class.	One hundred rupees.

Provided that the Resident may, by order in writing, limit the classes of original civil suits which the Courts of Tahsildars of the first or of the second class shall be competent to try.

(3) The local limits of the jurisdiction of the Courts mentioned in this section shall be such as the Resident may, by order in writing, define.

Special Jurisdiction.

Appointment of Civil Judges and Munsifs.

9. (1) The Resident may, by order in writing, invest any person—

(a) with all or any of the powers of the Court of the Deputy Commissioner under this Law, or

(b) with all or any of the powers of the Court of a Tahsildar of the first or of the second class under this Law;

and declare that the powers with which any person is so invested shall be exercised within any specified local area, and with respect to any particular class, or particular classes, of cases, or with respect to cases generally, and that they shall be exercised in that local area with respect to those cases for a limited period only, and may cancel or modify such order.

(2) A person invested with powers under sub-section (1) shall be designated Civil Judge if invested under clause (a), and Munsif if invested under clause (b).

(3) The Court of a Civil Judge and the Court of a Munsif shall, for all purposes connected with the exercise of the powers with which the Civil Judge or the Munsif has been invested, be deemed to be, respectively, the Court of a Deputy Commissioner and the Court of a Tahsildar.

(4) The Resident may, by order in writing, direct how business shall be distributed between a Deputy Commissioner and a Civil Judge and between a Tahsildar and a Munsif.

Power to confer Small Cause Court jurisdiction.

10. (1) The Resident may, by order in writing, confer, within such local limits as he thinks fit, upon any Court of an Assistant Commissioner of the first or of the second class,

the jurisdiction of a Judge of a Court of Small Causes under the Hyderabad Assigned Districts Small Cause Courts Law, 1889, for the trial of suits cognizable by such Courts up to such value as he thinks fit, not exceeding, if the Court is that of an Assistant Commissioner of the first class, five hundred rupees, or, if the Court is that of an Assistant Commissioner of the second class, one hundred rupees.

(2) So much of Chapters III and IV of the Hyderabad Assigned Districts Small Cause Courts Law as relates to—

(a) the nature of the suits cognizable by Courts of Small Causes,

(b) the exclusion of the jurisdiction of other Courts in those suits,

(c) the practice and procedure of Courts of Small Causes,

(d) appeal from certain orders of those Courts and revision of cases decided by them, and

(e) the finality of their decrees and orders subject to such appeal and revision as are provided by the said Law,

applies to Courts invested under sub-section (1) with the jurisdiction of a Court of Small Causes so far as regards the exercise of that jurisdiction by those Courts.

Conferment of jurisdiction in certain suits on Naib Tahsildars

11. The Resident may, by order in writing, invest, within such local limits as he thinks fit, any Naib Tahsildar with jurisdiction to try suits of the nature cognizable by a Court of Small Causes established under the Hyderabad Assigned Districts Small Cause Courts Law, 1889, up to such value, not exceeding fifty rupees, as he thinks fit.

Administrative Control over Civil Courts.

Superintendence and control of subordinate Courts by Courts of Judicial Commissioner and Deputy Commissioner.

12. (1) The general superintendence and control over all other Civil Courts shall be vested in, and all such Courts shall be subordinate to, the Court of the Judicial Commissioner.

(2) Subject to the general superintendence and control of the Court of the Judicial Commissioner, the control of all other Civil Courts in a district shall be vested in, and all such Courts shall be subordinate to, the Court of the Deputy Commissioner:

Provided that the Resident may, by order in writing, direct that a Civil Judge shall be subject to the control of, and subordinate to, the Court of the Judicial Commissioner only.

XIV of 1882.

Power of Deputy Commissioner to distribute business.

13. Notwithstanding anything in the Code of Civil Procedure, the Court of the Deputy Commissioner may, by order in writing, direct that any civil business cognizable by it and the Courts under its control shall be distributed among those Courts in such manner as it thinks fit:

Provided that no direction given under this section shall empower any Court to exercise any powers or deal with any business beyond the limits of its proper jurisdiction.

Civil Appellate and Revisional Jurisdiction.

Appeals to whom to

14. (1) An appeal from a decree passed in an original civil suit by a Court subordinate to the Court of the Deputy Commissioner shall, when the appeal is allowed by law and the value of the suit does not exceed five hundred rupees, lie to the Court of the Deputy Commissioner.

(2) An appeal from a decree passed in an original civil suit of value exceeding five hundred rupees by the Court of an Assistant Commissioner of the first or of the second class, or by a Civil Judge who is subordinate to the Court of the Deputy Commissioner, and from a decree passed in an original civil suit of any value by the Court of a Deputy Commissioner or by a Civil Judge who is not subordinate to that Court, shall, when the appeal is allowed by law, lie to the Court of the Judicial Commissioner.

(3) An appeal from an appellate decree passed by a Civil Court subordinate to the Court of the Judicial Commissioner shall, when the appeal is allowed by law, lie to the Court of the Judicial Commissioner.

Revisional jurisdiction and jurisdiction under the Land-acquisition Act.

15. (1) Paragraph (14) of the Notification of the Government of India, Foreign Department, No. 1099-I., dated the 3rd May, 1883, and so much of the first paragraph of the Notification of the Government of India, in the same Department, No. 209 I. J., dated the 20th October, 1881, as relates to the definition of the expression "Court" in section 3 of the Land-acquisition Act, 1870, are hereby rescinded. X of 1870

(2) For the definition of "Court" in section 3 of the Land-acquisition Act, 1870, the following shall be substituted, namely:—

"The expression 'Court' means the Court of the Civil Judge of the district, or, where there is not such a Court in a district, such Court of a Civil Judge in the Hyderabad Assigned Districts as the Judicial Commissioner may nominate to discharge the functions of a Court under this Act."

Rules.

Power of Judicial Commissioner to make rules for all subordinate Courts.

16. (1) The Judicial Commissioner may make rules consistent with this Law and any other law for the time being in force—

(a) declaring what persons shall be permitted to practise as petition-writers in Civil and Criminal Courts subordinate to his Court, and regulating the conduct of persons so practising;

(b) prescribing forms for seals to be used by those Courts;

(c) regulating the procedure in cases where persons are entitled to inspect records of those Courts or obtain copies of records therein, and prescribing the fees payable for searches and copies;

(d) conferring and imposing on the ministerial officers of those Courts such powers and duties of a non-judicial or quasi-judicial nature as he thinks fit, and regulating the mode in which powers and duties so conferred and imposed shall be exercised and performed;

(e) prescribing forms for such books, entries, statistics and accounts as he thinks necessary to be kept, made or compiled in those Courts or submitted to any authority;

(*f*) providing for the inspection of those Courts and the supervision of the working thereof; and

(*g*) regulating all such matters as he may think fit, with a view to promoting the efficiency of the judicial and ministerial officers of those Courts and maintaining proper discipline among those officers.

(*2*) A rule made by the Judicial Commissioner under sub-section (*1*) or under any other law for the time being in force shall not take effect until it has been sanctioned by the Resident and published in the Residency Orders.

(*3*) Whoever breaks any rule made under clause (*a*) of sub-section (*1*) may be suspended or removed from the list of authorised petition-writers or be punished with fine which may extend to fifty rupees.

(*4*) Any rule made by the Judicial Commissioner under clause (*d*), (*e*), (*f*) or (*g*) of sub-section (*1*) shall be submitted to the Resident, for the purposes of sub-section (*2*), through the office of the Commissioner of the Hyderabad Assigned Districts.

(*5*) Rules made under clause (*g*) of sub-section (*1*) may provide, among other matters, for fines, to an amount not exceeding one month's salary, being imposed on ministerial officers for misconduct or neglect in the performance of their duties, and for the recovery of fines so imposed by deduction of the amount thereof from any salary that may be or become due to the officers fined.

Supplemental Provisions.

Books and accounts, and statements and returns, to be kept and furnished by Judicial Commissioner.

17. (*1*) The Judicial Commissioner shall keep such registers, books and accounts as may be necessary for the transaction of the business of his Court, and shall submit to the Resident such of those registers, books and accounts, and such statements of the work done in his Court, as may be required by the Resident.

(*2*) The Judicial Commissioner shall also comply, in such form and manner as the Resident may deem proper, with such requisitions as may be made by the Resident for records of, or papers belonging to, the Court of the Judicial Commissioner or any Court subordinate thereto, or for certified copies of, or extracts from, such records or papers, or for returns, statements or reports.

Place of sitting of Courts.

18. (*1*) The Resident may, by order in writing, fix the place or places at which any Court is to be held.

(*2*) Except as may be otherwise provided by any order under this section, a Court may be held at any place within the local limits of its jurisdiction.

Holidays.

19. (*1*) The Judicial Commissioner, with the approval of the Resident, shall publish in the Residency Orders before the commencement of each calendar year a list of days to be observed in that year as holidays in his Court and the Courts subordinate thereto.

(*2*) A judicial act done by a Court on a day specified in the list as a day to be observed by the Court as a holiday shall not be invalid by reason only of its having been done on that day.

Mode of conferring powers.

20. The Resident may, when he is empowered by this Law to confer any powers, confer them on any person specially by name or by virtue of his office.

Powers exercisable from time to time.

21. All powers conferred by this Law may be exercised from time to time as occasion requires.

Publication of certain orders.

22. All orders required by this Law to be issued by the Resident in writing shall be published in the Residency Orders.

Transitory Provisions.

Pending proceedings.

23. (*1*) A case or proceeding pending in the Court of the Resident on the day on which this Law comes into force shall be disposed of as if this Law had not been passed.

(*2*) A case or proceeding pending on that day in the Court of the Judicial Commissioner as a Court of Civil Judicature shall, subject to the law applicable to the case or proceeding, be continued as in the highest Civil Court of Appeal in the Hyderabad Assigned Districts.

(*3*) A case or proceeding pending on that day in the Court of the Judicial Commissioner as a Court of Session shall be transferred to the Court of Session to be established on that day for the Hyderabad Assigned Districts.

(*4*) A case or proceeding pending on that day in any Civil Court subordinate to the Court of the Judicial Commissioner shall be disposed of as if this Law had not been passed:

Provided that the Judicial Commissioner may transfer any such case or proceeding to the Court of any Civil Judge or Munsif competent to dispose of it.

Appeals after commencement of Law against decrees and orders passed before.

24. An appeal from a decree or order passed and not appealed against before the commencement of this Law shall lie and be disposed of as if this Law had not been passed, and not otherwise:

Provided that, where the appeal is from a decree or order passed by the Court of a Tahsildar or of an Assistant Commissioner in an original suit of value not exceeding five hundred rupees, it may be disposed of by a Civil Judge having authority on that behalf.

No. 1387-*I*.—Whereas it is expedient to consolidate and amend the law relating to Courts of Small Causes in the Hyderabad Assigned Districts; the Governor General in Council has been pleased to make the following rules:—

CHAPTER I.

PRELIMINARY.

Title and commencement.

1. (*1*) These rules may be called the Hyderabad Assigned Districts Small Cause Courts Law, 1889, and are hereinafter referred to as "this Law;" and

(*2*) They shall come into force on the first day of July, 1889.

Rescission of notifications with respect to the application of Act XI of 1865.

2. (1) The notification of the Government of India in the Foreign Department, No. 212 J., dated the 24th October, 1873, in so far as it relates to the application of the Mufassal Small Cause Courts Act, XI of 1865, to the Hyderabad Assigned Districts, and the notification of the Government of India in the same Department, No. 150J., dated the 5th August, 1874, are hereby rescinded.

(2) But all Courts constituted, limits fixed, places appointed, appointments, declarations and rules made, jurisdiction and powers conferred, forms prescribed, directions given and notifications published under the Act aforesaid shall, so far as may be, be deemed to have been respectively constituted, fixed, appointed, made, conferred, prescribed, given and published under this Law.

(3) Any enactment or document referring to the said Act shall, so far as may be, be construed to refer to this Law or to the corresponding portion thereof.

Savings.

3. Nothing in this Law shall be construed to affect—

(a) any proceedings before or after decree in any suit instituted before the commencement of this Law; or

(b) the jurisdiction of a Magistrate under any law for the time being in force with respect to debts or other claims of a civil nature; or

XIV of 1882. (c) any local law or any special law other than the Code of Civil Procedure as applied to the Hyderabad Assigned Districts (that Code being hereinafter referred to as "the Code").

CHAPTER II.

CONSTITUTION OF COURTS OF SMALL CAUSES.

Establishment of Courts of Small Causes.

4. (1) The Resident at Hyderabad (hereinafter referred to as "the Resident"), with the previous sanction of the Governor General in Council, may, by order in writing, establish a Court of Small Causes at any place within the Hyderabad Assigned Districts.

(2) The local limits of the jurisdiction of the Court of Small Causes shall be such as the Resident may define, and the Court may be held at such place or places within those limits as the Resident may appoint.

Judge.

5. (1) When a Court of Small Causes has been established, the Resident shall, by order in writing, appoint a Judge of the Court.

(2) The Judge may be the Judge of one Court of Small Causes, or of two or more such Courts, as the Resident directs.

Appointment of times of sitting in certain circumstances.

6. (1) A Judge who is the Judge of two or more such Courts may fix the times at which he will sit in each of the Courts of which he is Judge.

(2) Notice of the times shall be published in such manner as the Judicial Commissioner of the Hyderabad Assigned Districts (hereinafter referred to as the Judicial Commissioner) from time to time directs.

Suspension and removal of Judges.

7. A Judge of a Court of Small Causes may be suspended or removed from office by the Resident.

Appointment, punishment and transfer of ministerial officers.

8. Subject to any orders of the Resident in this behalf, the law or practice for the time being applicable to the appointment, punishment and transfer of ministerial officers of the Court of an Assistant Commissioner of the first class shall, so far as it can be made applicable, apply to the appointment, punishment and transfer of ministerial officers of the Court of Small Causes.

Duties of ministerial officers.

9. (1) The ministerial officers of a Court of Small Causes shall, in addition to any duties mentioned in this Law, or in any other enactment for the time being in force as duties which are or may be imposed on any of them, discharge such duties of a ministerial nature as the Judge directs.

(2) The Judicial Commissioner may make rules consistent with this Law, and with any other enactment for the time being in force, conferring and imposing on the ministerial officers of a Court of Small Causes such powers and duties as he thinks fit, and regulating the mode in which powers and duties so conferred and imposed are to be exercised and performed.

CHAPTER III.

JURISDICTION OF COURTS OF SMALL CAUSES.

Cognizance of suits by Courts of Small Causes.

10. (1) A Court of Small Causes shall not take cognizance of the suits specified (as being excepted from the cognizance of a Court of Small Causes) in the second schedule to the Provincial Small Cause Courts Act, 1887, being Act IX of 1887 of the Acts of the Governor General in Council.

(2) Subject to the exceptions specified in that schedule and to the provisions of any enactment for the time being in force, all suits of a civil nature of which the value does not exceed five hundred rupees shall be cognizable by a Court of Small Causes.

(3) Subject as aforesaid, the Resident may, by order in writing, direct that all suits of a civil nature of which the value does not exceed one thousand rupees shall be cognizable by a Court of Small Causes mentioned in the order.

Exclusive jurisdiction of Courts of Small Causes.

11. Save as expressly provided by this Law or by any other enactment for the time being in force, a suit cognizable by a Court of Small Causes shall not be tried by any other Court having jurisdiction within the local limits of the jurisdiction of the Court of Small Causes by which the suit is triable.

CHAPTER IV.

PRACTICE AND PROCEDURE.

Application of the Code of Civil Procedure.

12. (1) The procedure prescribed in the Chapters and sections of the Code which are specified in the second schedule thereto shall, so far as those Chapters and sections are applicable, be the procedure followed in a Court of Small Causes in all suits cognizable by it and in all proceedings arising out of such suits:

Provided that an applicant for an order to set aside a decree passed *ex parte* or for a review of judgment shall, at the time of presenting his application, either deposit in the Court the amount due from him under the decree or in pursuance of the judgment, or give security to the satisfaction of the Court for the performance of the decree or compliance with the judgment, as the Court may direct.

(2) Where a person has become liable as surety under the proviso to sub-section (1), the security may be realized in manner provided by section 253 of the Code.

Adjournment of cases by chief ministerial officer.

13. When the Judge of a Court of Small Causes is absent, the chief ministerial officer of the Court may exercise from time to time the power which the Court possesses of adjourning the hearing of any suit or other proceeding, and fix a day for the further hearing thereof.

Return of plaints in suits involving questions of title.

14. (1) Notwithstanding anything in the foregoing provisions of this Law, when the right of a plaintiff and the relief claimed by him in a Court of Small Causes depend upon the proof or disproof of a title to immoveable property or other title which such a Court cannot finally determine, the Court may at any stage of the proceedings return the plaint to be presented to a Court having jurisdiction to determine the title.

(2) When a Court returns a plaint under sub-section (1), it shall comply with the provisions of the second paragraph of section 57 of the Code and make such order with respect to costs as it deems just, and the Court shall for the purposes of the Indian Limitation Act, 1877, as applied to the Hyderabad Assigned Districts (hereinafter referred to as the Limitation Act), be deemed to have been unable to entertain the suit by reason of a cause of a nature like to that of defect of jurisdiction.

XV of 1877.

Appeals from certain orders of Courts of Small Causes.

15. Where an order specified in section 588, clause (29), of the Code is made by a Court of Small Causes, an appeal therefrom shall lie to the Court of the Deputy Commissioner.

Revision of decrees and orders of Courts of Small Causes.

16. The Judicial Commissioner, for the purpose of satisfying himself that a decree or order made in any case decided by a Court of Small Causes was according to law, may call for the case and pass such order with respect thereto as he thinks fit.

Finality of decrees and orders.

17. Save as provided by this Law, a decree or order made under the foregoing provisions of this Law by a Court of Small Causes shall be final.

CHAPTER V.

SUPPLEMENTAL PROVISIONS.

Subordination of Courts of Small Causes.

18. (1) A Court of Small Causes shall be subject to the administrative control of the Deputy Commissioner and to the superintendence of the Judicial Commissioner, and shall—

(a) keep such registers, books and accounts as the Judicial Commissioner from time to time prescribes, and

(b) comply with such requisitions as may ble made by the Deputy Commissioner, the Judicial Commissioner or the Resident for records, returns and statements in such form and manner as the authority making the requisition directs.

(2) The relation of the Deputy Commissioner to a Court of Small Causes, with respect to administrative control, shall be the same as that of the Deputy Commissioner to the Court of an Assistant Commissioner of the first class.

Seal.

19. A Court of Small Causes shall use a seal of such form and dimensions as are prescribed by the Resident.

Abolition of Courts of Small Causes.

20. The Resident may, by order in writing, abolish a Court of Small Causes.

Saving of power to appoint judge of Court of Small Causes to other office.

21. (1) Nothing in this Law shall be construed to prevent the Resident from appointing a person who is a Judge of a Court of Small Causes to be also a Judge of any other Civil Court or to be a Magistrate of any class or to hold any other public office.

(2) When a Judge is so appointed, the ministerial officers of his Court shall, subject to any orders of the Resident in this behalf, be deemed to be ministerial officers appointed to aid him in the discharge of the duties of the other office.

Continuance of proceedings of abolished Courts.

22. (1) Where a Court of Small Causes has for any reason ceased to have jurisdiction with respect to any case, any proceeding in relation to the case, whether before or after decree, which, if the Court had not ceased to have jurisdiction, might have been had therein, may be had in the Court which, if the suit out of which the proceeding has arisen were about to be instituted, would have jurisdiction to try the suit.

(2) Nothing in this section applies to cases for which special provision is made in the Code as extended to Courts of Small Causes, or in any other enactment for the time being in force.

Amendment of Limitation Act.

23. In the third division of the second schedule to the Limitation Act,—

(a) after No. 160 the following shall be inserted, namely:—

"160A. For a review of judgment by a Court of Small Causes, or by a Court invested with the jurisdiction of a Court of Small Causes when exercising that jurisdiction.	Ditto .	The date of the decree or order."

and (b) in No. 173, the words, figures and letter "No. 160A and" shall be inserted before the word and figures "No. 162".

Publication of certain orders.

24. All orders required by this Law to be made in writing by the Resident shall be published in the Residency Orders.

No. 1389-I.—In exercise of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act, XXI of 1879, and of all other powers enabling him in this behalf, the Governor General in Council is pleased to apply to the Hyderabad Assigned Districts—

(a) the Suits Valuation Act, VII of 1887 and

(b) so much of Act X of 1888 as amends the Code of Civil Procedure.

H. M. DURAND,
Secretary to the Government of India

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

ACCOUNTS AND FINANCE.

ESTIMATES AND ACCOUNTS.

Calcutta, the 29th March, 1889.

No. 1698.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

Read—

The Finance and Revenue Accounts for 1887-88, and the Comptroller and Auditor General's Appropriation Report on those Accounts.

RESOLUTION.—The following is a statement of the leading figures of the Accounts of the year 1887-88:—

		1886-87, Accounts.	1887-88, Budget.	1887-88, Revised.	1887-88, Accounts.
		Rx.	Rx.	Rx.	Rx.
INDIA	Revenue	77,010,111	77,217,700	77,560,000	78,389,003
	Expenditure	57,294,007	57,893,700	58,942,000	58,562,287
	Provincial Adjustment of Expenditure	+35,665	—759,600	+27,700	+370,591
ENGLAND	Revenue	237,651	176,800	258,200	261,047
	Expenditure	14,409,949	14,808,900	15,474,400	15,389,065
EXCHANGE	on Revenue	89,372	65,700	108,400	109,694
	„ Expenditure	5,419,086	5,500,500	6,499,200	6,466,633
TOTAL	Revenue	77,337,134	77,460,200	77,926,600	78,759,744
	Expenditure	77,158,707	77,443,500	80,943,300	80,788,576
Surplus or Deficit		+178,427	+16,700	—3,016,700	—2,028,832

The result of the year was thus Rx. 2,045,532 worse than the Budget, but was Rx. 987,868 better than that anticipated in the Revised Estimate. The deterioration of Rx. 2,045,500 is made up thus—

	Rx.
Revenue in India—Better than Budget	1,171,300
Expenditure in India—Worse than Budget	668,600
Provincial Adjustment—Worse than Budget	1,130,200
Net Expenditure in England—Worse than Budget	495,900
Exchange on English Expenditure—Worse than Budget	922,100
	2,045,500

The details of the first two items are as follows:—

REVENUE IN INDIA.

Increase + Decrease −

	Imperial.	Provincial and Local.	TOTAL.
	Rx.	Rx.	Rx.
Land Revenue	+58,800	+192,900	+251,700
Opium	−377,800	...	−377,800
Stamps	+53,000	+107,100	+160,100
Excise	+229,800	+79,500	+309,300
Customs	+115,800	+300	+116,100
Telegraph	+118,800	+200	+119,000
Exchange	+379,100	...	+379,100
State Railways	−576,900	+130,000	−446,900
Guaranteed Railways (net Traffic Receipts)	+121,700	...	+121,700
Army	+151,700	...	+151,700
Minor Differences under other Heads	+210,000	+177,300	+387,300
TOTAL	+484,000	+687,300	+1,171,300

EXPENDITURE IN INDIA.

	Imperial.	Provincial and Local.	TOTAL.
	Rx.	Rx.	Rx.
Assignments and Compensations	−11,000	+112,300	+101,300
Land Revenue	−23,900	−157,400	−181,300
Interest	−142,400	−100	−142,500
State Railways (Working Expenses)	−227,400	−9,800	−237,200
Buildings and Roads	+126,100	−248,700	−122,600
Army	+1,094,900	...	+1,094,900
Special Defence Works	+371,100	...	+371,100
Other Heads	−75,900	−139,200	−215,100
TOTAL	+1,111,500	−442,900	+668,600

It will be seen that, while the Imperial Revenue improved considerably under Excise and Exchange, it fell off under Opium and State Railways. The increase in Imperial Expenditure was almost entirely under Army, but the inclusion in the Revenue Account of Special Defence Works Expenditure which, in the Budget Estimate, was charged against Loan Funds, also contributed to the excess.

In the Provincial and Local part of the Accounts there was an improvement in the revenues of Rx. 687,300, chiefly under Land Revenue, Stamps, and State Railways, and a saving in expenditure of Rx. 442,900, chiefly under Buildings and Roads, resulting in a total improvement of Rx. 687,300 + 442,900, or Rx. 1,130,200 in the balances at credit of Provincial Governments. This explains the third item.

The chief items contributing to the increase of English Expenditure were, an excess of Rx. 735,100 under Interest, and a saving of Rx. 184,300 under Marine, the rest of the variations being comparatively unimportant.

The last of the four items may be briefly explained thus. The Budget Estimate was framed on the basis of an exchange of 17½*d.* or £1 = R13·714; the rate actually realised, and at which the English net expenditure was brought to account was: 16·9*d.* or £1 = R14·201.

The following are the leading features of the comparison of the Estimates and Accounts :—

PRINCIPAL HEADS OF REVENUE.

		Rx.
1886-87	Accounts	23,055,700
1887-88	Budget	22,937,600
	Revised	22,982,900
	Accounts	23,189,300
Portion of Land Revenue due to Irrigation—		
1886-87	Accounts	597,500
1887-88	Budget	576,500
	Revised	578,400
	Accounts	602,500

Land Revenue.—The collections of 1887-88 have been higher than those of any previous year, owing, chiefly, to the receipts in Upper Burma, which were included for the first time in 1886-87. With the settling down of the count[illegible] these have improved considerably, t[illegible] figures being Rx. 167,200 in 1886-87 and Rx. 378,800 in 1887.88.

The Revenue increased to a marked extent also (*a*) in Madras, from extended cultivation and favourable seasons, and (*b*) in Bombay, from new settlements and recovery of arrears. A portion of the increase in the latter Presidency was nominal, as there was an equivalent increase of expenditure under—Assignments, &c., owing to the system of adjustment peculiar to Bombay, under which the alienated Land Revenue is shown on the one side as if it were actually realised, and on the other side is charged off as though it were actually disbursed for services. The collections of March were again very high and caused an improvement over the Revised Estimate of over Rx. 200,000. It has been explained in previous years' Reviews that the Land Revenue is divided much more accurately by seasons and that the annual collections are properly comparable, only if the year is taken as ending with the month of September instead of March. The actuals of the past five years (including Land Revenue due to Irrigation) compare as follows on this method—

	Rx.
30th September 1883	22,333,700
" 1884	22,647,900
" 1885	22,685,000
" 1886	23,021,000
" 1887	23,402,400
" 1888	23,924,700

It will be seen that the revenue has been steadily increasing during the last few years. It has been already stated that part of the increase in Bombay was nominal. The adjustments of alienated Land Revenue, appearing in the accounts of the past four years, have been greatly in excess of the amounts taken in the estimates of those years. Enquiries were, therefore, instituted in November last with a view to ascertaining whether these credits to, and charges against, Revenue could not be more closely estimated in future. The Government of Bombay, in reply, forwarded a communication from the Commissioner in Sind—reproduced below—describing the change of system in the assessments of these lands which has led to the recurring increases since 1884-85 over the estimates of each year and the actuals of the preceding year :—

"Prior to 1884-85 the system followed was to show, as the value of alienations, the estimated assessment fixed as on similar and neighbouring revenue-paying lands, only on the area actually cultivated.

"This system, however, was obviously a faulty one. Under it the actual value was not and could not be ascertained, because many causes may, and do, operate to prevent full and even fair cultivation of their holdings by alienees, such as poverty, insufficient or faulty water-supply, negligence, private quarrels, &c. Therefore, to assess the value of an alienation, in which one or more of these causes was at work, in the manner above described, was calculated to give an inadequate idea of its actual value under ordinarily favourable circumstances.

"Accordingly, in 1884-85, orders were issued, under which the actual value is taken to be the assessment on the whole culturable area, irrespective of the area cultivated, at the rates prevailing

under the existing settlement in the immediate neighbourhood of each alienation, no deduction being made on account of fallows. This change of system in itself is the cause of a very considerable increase in the value of alienations, and, in addition, its application in newly-settled talukas in which enhanced rates have been introduced has tended to swell the increase.

"As regards the value adjudged to cultivable land in Sind, it will appear from the above that, except in the case of newly-settled talukas, no increase has taken place. The rates are those of the existing settlements. Land in Sind, if cultivable at all, merely requires irrigation and, receiving it, at once attains its full value. To provide irrigation requires opportunity, capital, and energy, and the two latter are not, as a rule, possessed by Jagirdars and other alienees, who are often content to let things take their course.

"But the land being culturable, provided the above-mentioned requisites are forthcoming, the correct method of ascertaining the actual value of its alienated revenue appears to be that followed in preference to the old one, under which a grant, worth many thousands of rupees, might be valued at a few hundreds or less."

The following amounts, which represent the credits on account of alienated Land Revenue for the period 1884-85 to 1889-90, indicate, however, that the change of system alluded to has been completed, and the large variations from Estimates noticed in pas t years should not appear in future :—

1884-85.	1885-86.	1886-87.	1887-88.	1888-89, Revised.	1889-90, Budget.
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
733,600	810,900	873,200	876,800	878,700	879,500

Opium.—The number of chests of Bengal opium sold during 1887-88 (57,000) was the largest of any year on record except one, but owing to the low price per chest, R1,059, the revenue realised therefrom was less by Rx. 109,000 than that of the previous year, in which only 54,750 chests were sold, and Rx. 232,000 less than the Budget Estimate.

		Rx.
1886-87	Accounts	8,943,000
1887-88	Budget	8,893,300
	Revised	8,544,200
	Accounts	8,515,500

The Bombay Opium Revenue was also less than that of 1886-87 by Rx. 315,900, owing to a reduction in the weighments of the year of 3,738 chests. The weighments of 1886-87 were abnormally high however, as explained in last year's review, and over Rx. 71,000 of the revenue of 1887-88 representing unrealised hundis given in payment of duty, fell into the current year's receipts.

The Revenue from Excise Opium was slightly in excess of the Estimate and of the actuals of the previous year, being Rx. 201,200 against Rx, 196,800 and Rx. 199,100 respectively.

The production of Bengal opium was for the fourth successive year very favourable, although the total number of chests manufactured was somewhat less than in the 3 previous years. The succession of good seasons has considerably strengthened the balance in stock, which was 79,995 chests on 1st April 1888 against 36,495 chests on 1st April 1884.

	No. of chests produced.
1884-85	65,995
1885-86	64,930
1886-87	64,500
1887-88	57,500

Salt.—The salt duty was raised from the 19th January 1888 from R2 to R2-8 per maund in India, and from 3 annas to R1 in Burma; but the revenues of 1887-88 derived no benefit from the measure, the realizations of February and March 1888 being each about Rx. 50,000 less than in the corresponding months of the previous year. This result occurred because the enhancement of duty checked the sales of the higher-taxed salt, until the old stocks, which paid the former rate of duty, were exhausted. The abolition of the Agency system for the sale of Sambhar salt also had an unfavourable effect on the

		Rx.
1886-87	Accounts	6,657,600
1887-88	Budget	6,604,600
	Revised	6,723,100
	Accounts	6,670,700

receipts on account of freight, but this is immaterial as the receipts only represent recoveries of a charge which appears *per contra*. For these reasons the collections of 1887-88 were very little higher than those of 1886-87, and correspond closely with the estimate.

Stamps and Excise.—The improvement noticed in these revenues in previous years has been maintained during 1887-88. The former increased by Rx. 125,000 against Rx. 88,100 in 1886-87, but of this the greater portion was due to some unusual receipts, such as probate duty on the estate of a millionaire in Bombay and of a wealthy zemindar in Bengal, and a large sale of stamps to a new Bank in Madras. Even apart from these special items, the revenue improved considerably in consequence of increased litigation and activity in trade. The increase in Excise Revenue occurred chiefly in Madras and Bombay, and is the result of better administration.

		Stamps. Rx.	Excise. Rx.
1886-87	Accounts	3,751,300	4,375,200
1887-88	Budget	3,716,200	4,225,400
	Revised	3,848,100	4,503,100
	Accounts	3,876,300	4,534,700

Provincial Rates.—These receipts are collected with the Land Revenue and are affected more or less by the causes which influence the collection of the latter. The figures of the past five years are compared below for each Financial and Revenue year respectively :—

		Rx.
1886-87	Accounts	2,999,800
1887-88	Budget	2,957,500
	Revised	2,998,700
	Accounts	3,035,300

	Year ending 31st March. Rx.	Year ending 30th September. Rx.
1884	2,878,700	2,781,300
1885	2,791,500	2,925,800
1886	2,960,300	2,958,300
1887	2,999,800	2,978,000
1888	3,035,300	3,044,900

Customs—Import duties.—Owing to the general improvement in trade and the changes introduced by the Tariff Act of 1887, there was an advance in the Customs duty on imports, as shown below :—

		Rx.
1886-87	Accounts	1,246,300
1887-88	Budget	1,232,700
	Revised	1,346,600
	Accounts	1,348,800

	Gross Receipts. Rx.	Refunds. Rx.	Net Amounts. Rx.
1882-83	433,400	27,700	405,600
1883-84	439,100	8,600	430,500
1884-85	418,500	7,100	411,400
1885-86	437,200	16,200	421,000
1886-87	512,000	16,100	495,900
1887-88	564,200	14,500	549,700

The tax on petroleum imposed in January 1888 is expected to increase the collections in future years by about Rx. 120,000; but the receipts of the year under review have been benefited only to a small extent by that measure.

Export duties.—Distributing the export duties by the Financial year the figures, after deduction of refunds, are Rx. 576,600, Rx. 730,300, Rx. 703,700, and Rx. 741,300; but, taking the years ending September 30th, so as to bring within each period the whole of a rice season, the duties amount to—

	Rx.
1884-85	669,300
1885-86	695,800
1886-87	740,900
1887-88	702,300

		Rx.
1886-87	Accounts	1,354,700
1887-88	Budget	1,406,000
	Revised	1,417,100
	Accounts	1,431,400

Assessed Taxes.—The receipts have proved somewhat better than the actuals of 1886-87 and the Estimate.

Forest Revenue.—The actuals approximate closely to the Budget figure and are Rx. 20,000 more than the receipts of 1886-87. The increase was chiefly in Burma, and resulted from the more settled condition of the country leading to larger sales of timber and at higher prices. Decreases occurred in the North-Western Provinces and the Punjab owing to diminished requirements of the Public Works Department.

		Rx.
1886-87	Accounts	1,104,000
1887-88	Budget	1,130,700
	Revised	1,141,700
	Accounts	1,124,100

Registration.—The Registration revenue showed fair progress in nearly every province, the realisations of the last five years having been Rx. 259,000, Rx. 286,800, Rx. 308,000, Rx. 299,100, and Rx. 311,300. The revenue in 1885-86 was abnormally increased by special receipts.

		Rx.
1886-87	Accounts	299,100
1887-88	Budget	302,700
	Revised	310,200
	Accounts	311,300

Tributes.—The increase over the receipts of previous years and the estimate was due to the transfer, to this head from certain Local Funds, of the subsidies paid by the Baroda and Junagadh States on account of the Guzerat Police force.

		Rx.
1886-87	Accounts	695,400
1887-88	Budget	722,000
	Revised	740,000
	Accounts	743,600

DIRECT DEMANDS ON THE REVENUE.

Refunds.—Certain special refunds of Land Revenue in Upper Burma in the last month of the year account for the increase in 1887-88.

		Rx.
1886-87	Accounts	214,500
1887-88	Budget	202,200
	Revised	211,700
	Accounts	223,900

Assignments and Compensations.—The differences in the figures occur almost entirely in the adjustments of alienated Land Revenue in Bombay, alluded to under *I.—Land Revenue.*

		Rx.
1886-87	Accounts	1,446,900
1887-88	Budget	1,367,600
	Revised	1,469,100
	Accounts	1,469,000

Land Revenue.—As in the previous year, the increase in 1887-88 occurred in Upper Burma, the expenditure in that Province being Rx. 87,100 against Rx. 41,700 in 1886-87 and Rx. 98,700 in the Budget. The Estimate was based on information available at the time, but the result has shown that the Commission on collections of Revenue was overestimated. There was also a saving of Rx. 64,000 on the Estimate of Survey and Settlement charges.

		Rx.
1886-87	Accounts	3,464,300
1887-88	Budget	3,668,800
	Revised	3,519,100
	Accounts	3,486,700

Opium.—The expenditure is regulated by the production of Bengal opium in each season. As already stated, the outturn in 1886-87, which was manufactured and paid for in 1887-88, was less than in any of the previous three years, and the charges for cultivation and manufacture were correspondingly low.

		Rx.
1886-87	Accounts	2,729,100
1887-88	Budget	2,506,100
	Revised	2,512,100
	Accounts	2,424,600

The expenditure and production of each opium year, which does not correspond with the financial year, are contrasted below—

	Rx.	Chests.
1884-85	2,960,905	69,641
1885-86	2,695,776	66,994
1886-87	2,391,541	60,631
1887-88	2,711,937	73,231

From what has been said above, it will be understood that the greater part of the expenditure shown against 1887-88 will appear in the accounts of 1888-89.

Salt.—There were large savings in Northern India in *Establishment and Contingencies*, resulting from extensive reductions made on the suggestions of the Finance Committee, and in *purchase and freight* owing to the abolition of the Agency system for the sale of salt. In Bombay the expenditure of 1886-87 was abnormally high in consequence of the special expenditure incurred in that year to meet the increased demand for Baragora salt in Northern India, which arose from the temporary cessation of production at the Sambhar Lake. With the cessation in 1887-88 of this special demand on the resumption of production of Sambhar salt, the outlay on purchase and freight was considerably reduced.

		Rx.
1886-87	Accounts	486,200
1887-88	Budget	469,100
	Revised	429,400
	Accounts	410,700

Stamps, Provincial Rates, Customs, Assessed Taxes, and Registration.—No remarks are called for, except that the English expenditure on Stamps was much in excess of that incurred in 1886-87, and under *Assessed Taxes* the charges for collection were nearly 50 per cent. less than in the first year of the present Income Tax.

		Rx.
1886-87	Accounts	568,700
1887-88	Budget	580,300
	Revised	584,300
	Accounts	576,400

Excise.—The increase over the previous year's charge and the Estimate is due :—in Bengal, to excess expenditure incurred in consequence of the revision of establishments ; and in Bombay, to entertainment of additional establishments in Sindh, exceptional rewards for opium smuggling, and construction of additional temporary distilleries. In Burma the abolition of the appointment of Commissioner of Excise, Stamps, and Registration resulted in a reduction of expenditure.

		Rx.
1886-87	Accounts	116,700
1887-88	Budget	118,900
	Revised	122,500
	Accounts	127,100

Forests.—The estimate provided for a moderate increase over the previous year's expenditure, in view of an increase of revenue requiring additional outlay, but the result has been a saving which occurred chiefly in Burma, the North-Western Provinces, and Madras.

		Rx.
1886-87	Accounts	719,800
1887-88	Budget	737,600
	Revised	763,300
	Accounts	719,800

INTEREST.

Receipts.—The increase in the receipts of 1887-88 arose from (1) recovery of arrears of interest on the Kidderpore Dock Loan, (2) larger overdrawals of capital by Guaranteed Railway Companies, and (3) investment of unusually high cash balances in England at favourable rates of interest.

		Rx.
1886-87	Accounts	670,500
1887-88	Budget	686,500
	Revised	749,200
	Accounts	746,500

Expenditure.—The decrease in Interest on Ordinary debt in India is chiefly due to about Rx. 90,000 of the interest charges of the year remaining unpaid at the end of the year, and the increase in the amount debited to Railways and Irrigation arises from the extension of Railways and Irrigation Works. The increase in England is owing to special charges, amounting to about £745,700, on account of excess payments of interest, commission and other charges connected with the conversion of about £48,200,000 worth of 4 per cent. Stock into 3½ per cent Stock.

		Charged to Ordinary Debt.	Charged to Railway and Irrigation.	Total.
		India.		
		Rx.	Rx.	Rx.
1886-87	Accounts	375,400	3,416,000	3,791,400
1887-88	Budget	418,100	3,585,600	4,003,700
	Revised	342,000	3,606,400	3,948,400
	Accounts	275,400	3,575,300	3,850,700
		England.		
		Rx.	Rx.	Rx.
1886-87	Accounts	2,597,000	566,000	3,163,000
1887-88	Budget	2,630,100	552,500	3,182,600
	Revised	3,365,700	552,100	3,917,800
	Accounts	3,365,200	552,100	3,917,300
		Exchange.		
		Rx.	Rx.	Rx.
1886-87	Accounts	976,600	212,900	1,189,500
1887-88	Budget	976,900	205,200	1,182,100
	Revised	1,413,600	231,900	1,645,500
	Accounts	1,414,100	232,000	1,646,100

Interest on other Obligations.—The increase in 1887-88 was almost entirely on account of Savings Banks Deposits, the balances of which increased from Rx. 5,836,500 on 1st April 1887 to Rx. 6,721,200 at the end of the year.

		Rx.
1886-87	Accounts	361,400
1887-88	Budget	387,100
	Revised	397,400
	Accounts	387,000

POST OFFICE, TELEGRAPH, AND MINT.

REVENUE.

Post Office.—The revenue continued to improve and the Estimate was nearly realized.

		Rx.
1886-87	Accounts	1,154,300
1887-88	Budget	1,216,300
	Revised	1,200,800
	Accounts	1,214,200

Telegraph.—The net result of the year's operations was much the same as that of 1886-87, but the revenue and expenditure were more by over Rx. 70,000 each. The improvement in revenue occurred on the Indian lines, partly from development of traffic and partly from the adoption of a revised scale of the charges recoverable from Railways. The increase over the Estimate is due to the State traffic with, and in Burma which, instead of declining as was expected, proved to be greater than in the previous year.

		Rx.
1886-87	Accounts	692,800
1887-88	Budget	638,600
	Revised	769,800
	Accounts	763,900

Mint.—The receipts from seignorage on silver were high, in consequence of the large quantity of silver tendered at the mint, as shown in the following figures :—

		Rx.
1886-87	Accounts	180,400
1887-88	Budget	170,400
	Revised	216,000
	Accounts	251,500

	Silver Coinage. Rx.	Seignorage. Rx.
1883-84	3,663,400	64,500
1884-85	5,794,200	115,600
1885-86	10,285,600	202,600
1886-87	4,616,500	93,100
1887-88	10,788,400	149,800

Of the last amount in the first column Rx. 3,183,800 represent the value of Gwalior rupees received in part of the special loan of Rx. 3,500,000 and recoined at the Calcutta Mint free of seignorage duty.

The gain on Copper coinage was also unusually great, owing to large demands for the coins for opium payments and Railway construction.

EXPENDITURE.

Post Office.—The increase is due to the progressive development of the Department.

		Rx.
1886-87	Accounts	1,350,300
1887-88	Budget	1,364,500
	Revised	1,377,200
	Accounts	1,375,200

Telegraph.—The increase in expenditure has been alluded to above. It was chiefly due to large purchases of stores both in England and India, to revision of salaries in the superior grades, and to additional establishment required for Upper Burma. In the Budget Estimate the outlay on Revenue Account was taken at a somewhat high figure, but owing to fewer offices being opened and less repairs being found necessary than was anticipated, there was a large saving in the actuals.

		Rx.
1886-87	Accounts	714,500
1887-88	Budget	810,900
	Revised	780,400
	Accounts	786,600

Mint.—The expenditure necessarily rose in consequence of the unexpectedly larger coinage of silver.

		Rx.
1886-87	Accounts	80,500
1887-88	Budget	86,100
	Revised	98,600
	Accounts	94,000

CIVIL DEPARTMENTS.

Receipts.—The increases over the actuals of 1886 87 and the estimate are the net result of minor variations in the several heads which fall into this group. The excesses occurred mainly under the heads of *Police* on account of cattle-pound fees and *Law and Justice, Courts of Law*, for fees and fines levied, while the receipts from Jail manufactures were unusually low, owing to a reduced demand and a diminution in the jail population.

		Rx.
1886-87	Accounts	1,461,600
1887-88	Budget	1,425,300
	Revised	1,419,500
	Accounts	1,495,700

EXPENDITURE.

Administration.—The increase was chiefly due to exceptional charges incurred in England during the year on account of management of debt, in connection with the conversion of the 4 per cent. Stock into 3½ per cent. Stock, and owing to the longer detention in England, than was anticipated, of the Member of the Royal Commission on Gold and Silver deputed from India.

		Rx.
1886-87	Accounts	1,733,900
1887-88	Budget	1,710,300
	Revised	1,775,700
	Accounts	1,769,900

Law and Justice—Courts of Law.—The excess over the expenditure of 1886-87 is chiefly on account of Upper Burma, which rose to Rx. 51,600 from Rx. 31,900, in consequence of the extension of judicial establishments as the country settled down. The estimate of these charges was necessarily framed roughly in the absence of any accurate knowledge of what was required.

		Rx.
1886-87	Accounts	2,627,200
1887-88	Budget	2,699,500
	Revised	2,655,500
	Accounts	2,651,100

Law and Justice—Jails.—The increase is the outcome of comparatively small variations in all Provinces, the most important of them being a saving in Bengal, owing to the abolition of the Bhaugulpore District Jail, and the conversion of the Hazaribagh Central Jail into a District Jail, which was not anticipated when the Estimate was framed, and an increase in Upper Burma.

		Rx.
1886-87	Accounts	769,200
1887-88	Budget	815,600
	Revised	748,700
	Accounts	771,800

Police.—The Police expenditure in Upper Burma was more than double that of the previous year (Rx. 709,200 and Rx. 349,000), but the estimate was framed too high.

		Rx.
1886-87	Accounts	3,285,100
1887-88	Budget	3,715,300
	Revised	3,726,900
	Accounts	3,693,600

Marine.—The demands on account of Upper Burma were much smaller than in 1886-87, and the Estimate provided £177,000 for purchase of torpedo boats in England, against which no expenditure was incurred in the year.

		India. Rx.	England. Rx.	Exchange. Rx.
1886-87	Accounts	530,900	230,500	86,700
1887-88	Budget	416,500	326,700	121,300
	Revised	441,100	148,300	62,300
	Accounts	468,600	142,400	59,900

Education.—The variations in the figures are comparatively small and arose chiefly in consequence of grants-in-aid in the Punjab for building and miscellaneous purposes not having been fully utilised.

		Rx.
1886-87	Accounts	1,305,300
1887-88	Budget	1,319,300
	Revised	1,282,000
	Accounts	1,291,800

		Ecclesiastical. Rx.	Medical. Rx.
1886-87	Accounts	159,000	756,700
1887-88	Budget	171,900	803,200
	Revised	160,300	764,500
	Accounts	159,100	765,000

Ecclesiastical and Medical.—The Estimates were framed too high.

Political.—The decrease is due to the withdrawal of the Afghan Delimitation Commission, the charges of which aggregated Rx. 80,100 in 1886-87. The saving on the Estimate arises in Upper Burma expenditure, the Estimate of which could not be otherwise than rough.

		Rx.
1886-87	Accounts	754,800
1887-88	Budget	630,600
	Revised	690,900
	Accounts	684,700

Scientific and other Minor Departments.—The amounts bring together the expenditure of a great number of separate departments, and call for no special remarks.

		Rx.
1886-87	Accounts	459,200
1887-88	Budget	449,500
	Revised	441,100
	Accounts	448,500

MISCELLANEOUS RECEIPTS.

Superannuation Receipts.—The variations are very trifling, being below Rx. 5,000 in each case.

INDIA.

		Rx.
1886-87	Accounts	258,200
1887-88	Budget	260,200
	Revised	251,600
	Accounts	255,900

ENGLAND.

		Rx.
1886-87	Accounts	102,800
1887-88	Budget	96,400
	Revised	104,600
	Accounts	104,100

The Estimate was taken too low for the receipts on account of Military Funds.

EXCHANGE.

		Rx.
1886-87	Accounts	38,700
1887-88	Budget	35,800
	Revised	43,900
	Accounts	43,700

Stationery and Printing.—The decrease, compared with the charges of 1886-87 and the Estimate, is due to the transfer of the management of the Rajputana-Malwa Railway to a Company, in consequence of which the anticipated supplies of stationery were not made.

		Rx.
1886-87	Accounts	96,800
1887-88	Budget	97,200
	Revised	74,100
	Accounts	80,300

Exchange.—The figure brought to account under this head is composed of the balances of a number of large transactions. The gain mostly arises from the remittance transactions of Guaranteed and other Railway Companies, which are carried out at fixed contract rates. The large difference between the Estimates and Actuals of the year under review is due partly to the fall in exchange, but mainly to the absence of provision in the former for the gain by exchange on the capital transactions of Subsidized Railways in England, which was taken under a suspense head in the Estimates, pending the decision of the Secretary of State whether it should be treated as current revenue or not.

		Rx.
1886-87	Accounts	-26,300
1887-88	Budget	365,400
	Revised	518,900
	Accounts	744,500

Miscellaneous.—The accounts, as usual, contain some special items which could not be foreseen when the Estimates were under preparation.

		Rx.
1886-87	Accounts	351,800
1887-88	Budget	322,000
	Revised	356,800
	Accounts	377,600

EXPENDITURE.

Territorial and Political Pensions.—The large saving was due chiefly to the death of the late King of Oudh, and to a small extent to ordinary casualties and to pensions remaining unclaimed at the close of the year.

		Rx.
1886-87	Accounts	647,700
1887-88	Budget	675,500
	Revised	609,100
	Budget	595,200

Civil Furlough and Absentee Allowances.—The increase resulted from the postponement from 25th March to 1st April of certain allowances and pensions disbursed in England which had the effect of throwing into 1887-88 payments which would, under the old system, have come into the earlier year.

		Rx.
1886-87	Accounts	260,100
1887-88	Budget	303,000
	Revised	309,900
	Accounts	308,700

Superannuation, &c., Allowances.—There has been the usual increase of expenditure under this head. The saving in England compared with the Estimates arises from a change in the manner of accounting for loans granted under the rules of the Madras and Bombay Civil Funds, which are now carried to a debt head instead of being charged here.

		India. Rx.	England Rx	Exchange. Rx.
1886-87	Accounts	692,500	1,575,900	592,700
1887-88	Budget	718,000	1,608,000	597,300
	Revised	714,700	1,603,000	673,300
	Accounts	717,700	1,597,900	671,500

Stationery and Printing.—The expenditure in India was somewhat in excess of the Estimate, owing to payment of arrear charges, to higher prices ruling for country stationery, and to substitution of articles of local manufacture for those formerly procured from Europe. The expenditure in England fell short of the Estimate by more than the excess in India, in consequence of fewer stores having been required, and those being procured at lower prices than expected.

		India. Rx.	England. Rx	Exchange. Rx
1886-89	Accounts	435,700	91,800	34,500
1887-88	Budget	412,700	109,700	40,700
	Revised	446,400	87,500	36,800
	Accounts	450,300	89,300	37,600

Miscellaneous.—The decreases compared with 1886-87 and the Estimate are due to the following causes:—(1) the Public Service Commission completed its labours earlier than was expected; (2) in Upper Burma there were smaller payments of unsettled claims against the late Native Government than expected; (3) the amount of irrecoverable loans written off was much less than in the previous year.

		Rx.
1886-87	Accounts	343,900
1887-88	Budget	366,300
	Revised	296,500
	Accounts	292,900

FAMINE RELIEF AND INSURANCE.

Considerable reductions were made in the expenditure under this head in 1886-87, as explained in paragraphs 68 to 75 of the Financial Statement for 1887-88, and the grants in the year under notice were restricted to Rx. 2,000 for Famine Relief and Rx. 92,500 for Construction of Protective Irrigation Works. The actual expenditure against the former has been Rx. 400 only and Rx. 91,000 against the latter.

		Rx.
1886-87	Accounts	309,000
1887-88	Budget	94,500
	Revised	93,300
	Accounts	91,400

CONSTRUCTION OF RAILWAYS, &C.

The large decrease in the outlay of 1887-88 was due to the practical completion of the Jorhat State Railway, and to less construction work being needed on the Kaunia-Dhurla and Lucknow-Sitapur-Seramau Railways.

		Rx.
1886-87	Accounts	183,100
1887-88	Budget	75,000
	Revised	81,700
	Accounts	80,900

RAILWAYS.

Net Earnings.—The actuals of the year show a considerable falling off from those of 1886-87, chiefly in consequence of the inclusion in the account of the working expenses of the frontier lines opened during the year. Apart from this the result of the year compares favourably with past actuals, as the opening of the Bellary-Kistna and Cuddapah-Nellore State Railways and the large additions to the open mileage of existing lines increased the gross earnings of State Railways. The falling away from the expectation of the Budget Estimate was caused by a considerable falling off in the wheat traffic on the East Indian Railway and Rajputana-Malwa and North-Western Railways.

		Rx.
1882-83		7,200,200
1883-84		8,066,700
1884-85		7,684,600
1885-86		8,782,000
1886-87		9,257,900
1887-88	Budget	9,061,200
	Revised	8,952,100
	Accounts	8,939,200

The Guaranteed lines have worked up very closely to the previous year's figures.

Interest and Annuities.—The increase is progressive and arises from the extension of Railways.

		India and England. Rx.	Exchange. Rx.
1882-83		6,550,400	1,121,300
1883-84		6,709,500	1,103,000
1884-85		6,933,300	1,173,100
1885-86		7,298,700	1,594,500
1886-87		7,718,800	1,987,300
1887-88	Budget	7,952,400	1,991,600
	Revised	8,017,100	2,267,900
	Accounts	7,983,100	2,268,900

Other Expenditure.—The large increase over the actuals of 1886-87 and the Budget Estimate occurred almost wholly in the surplus profits of Guaranteed Railways.

		Rx.
1886-87	Accounts	740,400
1887-88	Budget	706,600
	Revised	821,400
	Accounts	809,500

IRRIGATION.

MAJOR WORKS.

Net Earnings excluding Land Revenue.—The gross collections exceeded those of 1886-87 and those estimated, chiefly in consequence of the development and extension of canals in the Punjab, but the increase in expenditure was much greater than the improvement in revenue, owing to a portion of the expenditure on the new Nadrai aqueduct in the North-Western Provinces equal to the Capital outlay on the old aqueduct, having been charged to this head.

		Rx.
1886-87	Accounts	283,000
1887-88	Budget	313,300
	Revised	291,800
	Accounts	273,400

Interest.—The expenditure has increased with the extension of Irrigation Works.

		Rx.
1886-87	Accounts	992,600
1887-88	Budget	1,024,900
	Revised	1,019,200
	Accounts	1,017,500

MINOR WORKS.

Receipts.—The improvement is the net result of minor variations in all provinces.

		Rx.
1886-87	Accounts	149,400
1887-88	Budget	152,300
	Revised	153,900
	Accounts	160,700

Expenditure.—The increase is chiefly due to the transfer to this head, from *Capital Expenditure not charged against Revenue*, of the outlay on the Kushdil Khan reservoir in Baluchistan.

		Rx.
1886-87	Accounts	691,300
1887-88	Budget	770,500
	Revised	782,500
	Accounts	766,500

BUILDINGS AND ROADS.

Receipts.—The actuals of 1886-87 included a special receipt of Rx. 150,000 in connection with the rendition of the Gwalior Fort. The actuals of 1887-88 have exceeded the estimate principally on account of larger receipts from ferry tolls and the Roorkee workshops.

		Rx.
1886-87	Accounts	727,600
1887-88	Budget	530,500
	Revised	566,200
	Accounts	592,300

Expenditure.—There is not much variation from the estimate, the increase over the actuals of 1886-87 being due to construction of buildings and roads in Upper Burma, and to increased work on the Frontier roads in Punjab and Baluchistan.

		Rx.
1886-87	Accounts	5,201,700
1887-88	Budget	5,553,200
	Revised	5,590,600
	Accounts	5,451,100

ARMY.

Receipts.—The receipts exceeded the estimate mainly under Commissariat Supplies and Services, Remount and Cattle Supplies and Services, and Ordnance Stores. The increase over the receipts of 1886-87 is partly accounted for by a recovery of an advance of Rx. 30,000 made to the Irrawaddy Flotilla Company in 1886-87.

		Rx.
1886-87	Accounts	985,000
1887-88	Budget	897,400
	Revised	979,900
	Accounts	1,060,800

EXPENDITURE.

India.—Owing to the operations in Burma having been prolonged beyond the anticipated period, the Estimate proved inadequate. The increase over the expenditure of 1886-87 arose from special purchases of transport remounts and clothing for the Army, expenditure incurred on account of the Sikkim Expedition and large compensations paid for losses.

		Rx.
1886-87	Accounts	14,620,500
1887-88	Budget	14,010,000
	Revised	15,063,000
	Accounts	15,104,900

England.—The saving is due to the payment of £75,000 provided in the Budget for deferred pay having been postponed pending a report by Lord Northbrook's Committee.

		Sterling. Rx.	Exchange. Rx.
1886-87	Accounts	3,564,200	1,340,300
1887-88	Budget	3,782,200	1,404,800
	Revised	3,800,500	1,596,200
	Accounts	3,741,000	1,572,000

SPECIAL DEFENCE WORKS.

In the Estimates for 1887-88 this expenditure was shown outside the Revenue Account, whereas it is now charged against Revenue, as explained in last year's Review. The increase over the figures of 1886-87 resulted from the more rapid construction of Frontier and Coast Defences.

		Rx.
1886-87	Accounts	325,600
1887-88	Budget	...
	Revised	568,900
	Accounts	456,000

CAPITAL EXPENDITURE.

Railways.—The large decrease is mainly due to the approaching completion in 1886-87 of some lines and to the recovery from the Bengal-Nagpur Railway Company of the cost of State lines transferred to them. At the time the Estimate was prepared, negotiations with the Company had not advanced sufficiently to admit of the recoveries being provided for.

		Rx.
1886-87	Accounts	5,123,100
1887-88	Budget	4,294,200
	Revised	2,374,000
	Accounts	2,251,000

Irrigation.—The transfer from the Capital to the Revenue Account referred to under Irrigation, Minor Works, accounts for the saving in 1887-88.

		Rs.
1886-87	Accounts	547,400
1887-88	Budget	700,000
	Revised	60.,800
	Accounts	533,000

ORDERED, that the Resolution be communicated to the Comptroller and Auditor General, and that a copy of it be forwarded to the Secretary of State for India.

Ordered also, that the Res olution be published in the *Gazette of India.*

LEAVE AND APPOINTMENTS.

The 26th March, 1889.

No. 1583.—The services of Mr. L. P. Shirres, Officiating Under-Secretary to the Government of India in this Department, are replaced at the disposal of the Government of Bengal, with effect from the 7th April, 1889.

Mr. E. Lawrence, Enrolled Officer, Class IV, of the Financial Department, is appointed to officiate as Under-Secretary to the Govern ment of India in this Department.

The 28th March, 1889.

No. 1629.—Mr. R N. Ray, Assistant Comptroller-General, in charge of outside audits, has been appointed to officiate as Deputy Accountant-General, Madras.

Mr. R. E. Hamilton, Comptroller, Central Provinces, is granted furlough for ten months, under Section 50 of the Civil Leave Code, with effect from the 1st May, 1889.

Mr. C. J. Rivett-Carnac, Assistant Accountant-General and Examiner of Local Accounts, Bengal, is appointed to officiate as Comptroller, Central Provinces, *vice* Mr. R. E. Hamilton.

Mr. C. E. Crawley, Assistant Comptroller-General, is posted to the Office of the Accountant-General, Bengal, as Assistant Accountant-General and Examiner of Local Accounts in Bengal.

Mr. L. E. Pritchard, Probationer, attached to the Office of the Comptroller of India Treasuries, is posted to the Office of the Comptroller and Auditor-General.

The 29th March, 1889.

No. 1670.—Mr. C. A. Stuart, Officiating Postmaster-General, Punjab, is granted an extension of privilege leave for fifteen days from the 14th March, 1889.

Mr. E. Hodgkinson will continue to officiate as Postmaster-General, Punjab, during Mr. Stuart's absence.

No. 1673.—Mr. H. Farrer, Postmaster-General, 2nd grade, is appointed to officiate as Postmaster-General, 1st grade, and Mr. W. P. Symonds, Bombay Civil Service, to officiate as Postmaster-General, Bombay, and in the second grade of Postmasters-General, during the absence on furlough of Sir E. R. Hogg, or until further orders.

E. J. SINKINSON,
Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 29th March, 1889.

APPOINTMENTS.

COMMISSARIAT DEPARTMENT.

No. 295.—Lieutenant E. W. Richards, B. S. C., 39th Bengal Infantry, to be Deputy Assistant Commissary General, 2nd class, on probation, with effect from the 9th March, 1889.

MEDICAL DEPARTMENT.

No. 296.—The following extract, para. 1, from a letter from the Right Hon'ble the Secretary of State for India, No. 41, dated 28th February, 1889, is published for general information :—

The undermentioned probationers for the Indian Medical Service, having completed a course of instruction at the Army Medical School, and being reported qualified, have been appointed Surgeons on the Bengal Establishment, their commissions as such bearing date the 29th September, 1888, the day of their joining at Netley :—

Herbert Edward Drake-Brockman.
William Byam Lane.
Philip James Lumsden

They will be entitled to reckon as service for pension the period of their residence at the Army Medical School, from the 29th September, 1888, to the 4th February, 1889, inclusive.

ORDNANCE DEPARTMENT.

No. 297.—Major E. E. Standbridge, R.A., is appointed Ordnance Officer, 1st class, with effect from the 27th March, 1889.

STAFF CORPS.

No. 298.—Lieutenant Herbert Charles Vesey, Lincolnshire Regiment, Wing Officer, 2nd Sikh Infantry, Punjab Frontier Force, having completed eighteen months' probationary service, is admitted to the Bengal Staff Corps from the 21st August, 1887, subject to confirmation by the Secretary of State for India.

FURLOUGH AND LEAVE.

No. 299.—The undermentioned officers are granted furlo ugh out of India :—

Captain J. F. D. Fordyce, Bengal S. C., Military Accountant, 2nd class, 2nd grade, (p. a.) for one year and 208 days, under rule IX of the regulations of 1868.

Surgeon-Major J. Ellis, M.D., (m. c.) for 270 days, under rule IX of the regulations of 1868.

Conductor J. Lindeboom, Commissariat Department, (m c.) for one year, under rule I of the regulations of 1875.

No. 300.—Colonel R. G. Smyth, R. E., Superintending Engineer, 1st class, Public Works Department, is granted special leave for two years, under Public Works Department Resolution No. 1940-41G. of the 3rd October, 1887, with effect from the 15th January, 1888.

No. 301.—The undermentioned officers have been granted extensions of furlough or leave by the Secretary of State for India :—

Colonel Sir J W. Ridgeway, K.C.S.I., C B, General List, Infantry, (p. a.) for 155 days.

Colonel A. N. Phillips, Infantry, (m. c.) for six months.

Lieutenant-Colonel C. D. Swete, Bengal S. C., (m. c.) for three months.

Captain E. W. Dun, Bengal S. C., (m. c.) for three months.

Lieutenant G. Murray, Bengal S. C., (m. c.) for six months.

Surgeon-Major E. Palmer, (m. c.) for six months.

No. 302.—Lieutenant M T. Thomson, Bengal S. C., 1st Battalion, 4th Gurkha Regiment, is granted an extension of leave (p. a.) to the 6th February, 1889, under Article 709, Army Regulations, India, Volume I, Part I.

No. 303.—Lieutenant. W. F. M. I. Fraser, Bengal S. C., 18th Bengal Infantry, is granted an extension of leave (p a.) to the 4th February, 1889, under Article 709, Army Regulations, India, Volume I, Part I.

LONDON GAZETTE.

No. 304.—The following extracts are published for general information :—

"London Gazette," dated the 1st March, 1889, page 1196.

India Office, 1st March, 1889.

The Queen has approved of the following admissions to Her Majesty's Indian Medical Service :—

To be Surgeons. Dated 29th September, 1888 :—

BENGAL.

Herbert Edward Drake-Brockman.
William Byam Lane.
Philip James Lumsden.

* * * *

ERRATUM.

The second Christian name of Surgeon J. K. Close, M.D., is *Kinnear* and not as shewn in the *London Gazette* of 6th March, 1888.

"London Gazette," dated the 5th March, 1889, page 1261.

The name of Deputy Assistant Commissary Thomas Cuerdon is as now described, and not as stated in the Gazette of 23rd October, 1888.

Deputy Assistant Commissary James J. Rackstraw, Bengal Establishment, has been granted the honorary rank of Lieutenant. Dated 11th October, 1888.

* * * *

India Office, 5th March, 1889.

The Queen has approved of the retirement from the service of the undermentioned Officers of the Staff Corps and Indian Medical Service :—

Colonel Robert Blackall Graham, Bengal Staff Corps. Dated 4th March, 1889.

Colonel George Ludlow Kennedy Hewett, Bengal Staff Corps. Dated 22nd January, 1889.

Colonel Henry Nicholas Reeves, Bombay Staff Corps. Dated 7th February, 1889.

Deputy Surgeon-General James Henry Loch, M.D., Bengal Medical Establishment. Dated 1st January, 1889.

Surgeon-Major Robinson Boustead, M.D., Bombay Medical Establishment. Dated 5th February, 1889.

The Queen has approved of the undermentioned Officer being permitted to resign the Service :—

Lieutenant John Adrian Vanrenen, Bengal Staff Corps. Dated 28th December, 1888.

PROMOTIONS.

No. 305.—The following promotion is made subject to Her Majesty's approval —

BENGAL STAFF CORPS.

To be Lieutenant-Colonel.

Major John Davidson, 24th March, 1889.

NATIVE ARMY.

No. 306.—*2nd Bengal Cavalry*—

Dafadar Sáwan Singh, to be Jemadar, *vice* Gújar Singh, invalided, with effect from the 23rd January, 1889.

No. 307.—*3rd Bengal Infantry*—

Subadar Nandu Misr, to be Subadar-Major, Jemadar Súraj-bali Singh, to be Subadar, and Havildar Híra Lál Singh, to be Jemadar, *vice* Shiu-ratan Singh, invalided, with effect from the 1st February, 1889.

No. 308.—In the last line of G. G. O. No 198 of 1889 *for* "No. 689" *read* "No. 687."

RETIREMENTS.

No. 309.—Lieutenant-Colonel John Tulloch Whish, Bengal S. C., is permitted to retire from the service, with effect from the 13th April, 1889, subject to Her Majesty's approval.

No. 310.—In G. G. O. No. 251 of 1889, notifying the retirement of Honorary Captain Powell, *for* "18th April, 1889" *read* "20th March, 1889."

REWARDS.

No. 311.—The Governor-General in Council is pleased to sanction the following promotions of Warrant and Non-Commissioned Officers, under the provisions of clause 48, Indian Army Circulars, 1884, for services with the Sikkim and Hazara Field Forces:—

SIKKIM FIELD FORCE.

Commissariat Department.

Sub-Conductor J. A. Bryant (Bengal), to be Conductor.

Transport Department.

Sergeant Frederick Ferris (Bengal), to be Sub-Conductor.

HAZARA FIELD FORCE.

Commissariat Department.

Sub-Conductor John William Litchfield (Bengal), to be Conductor.

Sub-Conductor Thomas Green (Bengal), to be Conductor.

Sergeant William Alves (Bengal), to be Sub-Conductor.

Transport Department.

Sergeant Lewis Walters (Bengal), to be Sub-Conductor.

Sergeant Edward John Ryan (Bengal), to be Sub-Conductor.

GOOD SERVICE PENSIONS.

No. 312.—It is notified that on the recommendation of the Government of India Her Majesty's Government has been pleased to confer a good service pension on the undermentioned officer, with effect from the date specified:—

From the 3rd March, 1888, in room of Colonel H. P. Hawkes, C.B., Madras Staff Corps, succeeded to the Colonel's allowances.

Colonel (Brigadier-General) A. T. Cox, C.B., Madras Staff Corps.

Dates of Commission.

Ensign	10th December, 1852.
Lieutenant	22nd October, 1856.
Captain	10th December, 1864.
Major	10th December, 1872.
Lieutenant-Colonel	10th December, 1878.
Brevet-Colonel	10th December, 1872.

Appointments.

Regimental duty from February, 1867, to September, 1886.

Brigadier-General, 2nd class, (Commanding a Brigade in Upper Burma) from 17th September, 1886, to 25th March, 1888.

Brigadier-General Commanding Belgaum District from 8th April, 1888, to date.

War Services.

Burma War, 1852-53.—(Medal).

Indian Mutiny, 1857-58.—North Canara Field Force—(Medal).

Afghan War, 1879-80.—(Medal).

Burma Expedition, 1886-87.—(Mentioned in despatches; clasp; C.B.)

VOLUNTEER CORPS.

APPOINTMENTS.

No. 313.—*1st Administrative Battalion, North-Western Provinces Volunteers*—

Captain J. H. E. Reid, 1st Battalion, Scottish Borderers, to be Adjutant, with effect from 1st February, 1889, *vice* Major R. G. Handcock, who vacates the appointment on promotion to the rank of Major.

A. C. TOKER,

for *Secretary to the Government of India.*

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 29th March, 1889.

Under Clause 25 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that reports of the deaths of the undermentioned Commissioned and Warrant Officers, on the dates specified, were received in the Military Department between the 23rd and the 29th March, 1889:—

Corps.	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
Royal Engineers	Lieutenant F. M. Medlicott	16th March, 1889	Quetta.		
Royal Artillery	Colonel H. DeG. Warter	23rd March, 1889	Umballa.		
2nd Battalion, Norfolk Regiment.	Lieutenant W. Jones	3rd March, 1889	Mandalay.		

Statement of Deposits on account of Estates between the 23rd and the 29th March, 1889.

On whose account.	Rank.	Corps.	Date of Decease.	Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
					R a. p.		
Francis Henry Thorndike (a).	Major .	2nd Royal Sussex Regiment.	22nd Nov., 1888	Intestate .	2,108 7 9	...	28th May, 1889.
William Edmund Hill	Lieutenant .	18th Bengal Infantry	2nd Dec., 1888	Intestate .	1,040 0 0	...	Do.
Edmund Tully (b) .	Surgeon .	Indian Medical Service.	7th June, 1888	No will found	9,415 10 2	...	Do.

(a) *Next-of-kin*—
Widow—Agnes Sarah Thorndike.
Daughter—Gladys Isabelle Thorndike.
Address—Whinside, Chislehurst, Kent, England.

(b) *Next-of-kin*—
Mother—Mrs. E. C. Skerrett.
Rathfaran, Longhrea.
Country Galway, Ireland.

A. C. TOKER,
for *Secretary to the Government of India.*

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 26th March, 1889.

No. 96.—Lieutenant William John McElhinny, R.E., is appointed to the Public Works Department, as an Assistant Engineer, 2nd grade, and posted to State Railways.

His services are placed at the disposal of the Director-General of Railways for employment on the Moghal-Sarai-Howrah Railway Survey.

The 27th March, 1889.

No. 97.—Mr. G. W. MacGeorge, Executive Engineer, 1st grade, and Deputy Consulting Engineer for Railways, Lucknow, is granted furlough for 7 months, under Section 50 (1) and (2) of the Civil Leave Code from 1st April, 1889, or such subsequent date as he may avail himself of the same.

No. 98.—Lieutenant-Colonel C. E. Shepherd, S.C., Executive Engineer, 1st grade, State Railways, is appointed to officiate as Deputy Consulting Engineer for Railways, Lucknow, during the absence of Mr. MacGeorge, on furlough.

The 28th March, 1889.

No. 102.—Mr. G. V. Martyn, Executive Engineer, 2nd grade, North-Western Railway, is appointed Deputy Consulting Engineer for Railways, Lucknow.

The 29th March, 1889.

No. 103.—The services of Mr. J. Wallace, Assistant Engineer, 1st grade, Burma, on return from furlough, are placed at the disposal of the Agent and Chief Engineer, Delhi-Ambala-Kalka Railway.

No. 104.—Mr. W. H. Nightingale, Executive Engineer, 1st grade, Bengal, is appointed Superintending Engineer, 3rd class, temporary rank, *vice* Mr. T. H. Wickes, proceeding on furlough.

No. 105.—The Governor-General in Council is pleased to order the following promotions and reversions of Executive and Assistant Engineers attached to State Railways, with effect from the dates specified:—

NAMES.	From	To	Nature of promotion.	With effect from
				1889.
Willcocks, J. . .	Assistant Engineer, 1st grade.	Executive Engineer, 4th grade.	Temporary . .	January 1
Stone, E. H. . .	Executive Engineer, 2nd grade.	Executive Engineer, 1st grade.	Sub. *pro tem.* . .	January 1*
Wadley, H. T. .	Assistant Engineer, 2nd grade.	Assistant Engineer, 1st grade.	Permanent . .	January 7
Shadbolt, E. I. .	Executive Engineer, 3rd grade.	Executive Engineer, 2nd grade.	Sub. *pro tem.* . .	January 13†
Stone, E. H. . .	Executive Engineer, 1st grade, sub. *pro tem.*	Executive Engineer, 2nd grade.	.....	February 4
Shadbolt, E. I. .	Executive Engineer, 2nd grade, sub. *pro tem.*	Executive Engineer, 3rd grade.	.....	February 4
Newham, W. E. .	Executive Engineer, 3rd grade, sub. *pro tem.*	Executive Engineer, 4th grade, sub. *pro tem.*	.....	February 4
Rogers, P. P. .	Executive Engineer, 4th grade, sub. *pro tem.*	Executive Engineer, 4th grade, *temporary rank.*	.....	February 4
Elliot, E. C. . .	Executive Engineer, 4th grade, sub. *pro tem.*	Executive Engineer, 4th grade, *temporary rank.*	.....	February 23
Haig, W. S. . .	Assistant Engineer, 1st grade.	Executive Engineer, 3rd grade.	Sub. *pro tem.* . .	February 25
DeBrath, S. . .	Executive Engineer, 3rd grade, sub. *pro tem.*	Executive Engineer, 4th grade, sub. *pro tem.*	.....	February 25
Tait, J. . . .	Executive Engineer, 2nd grade, sub. *pro tem.*	Executive Engineer, 3rd grade.	.....	March 15
Clementson, E. H. .	Executive Engineer, 3rd grade, sub. *pro tem.*	Executive Engineer, 4th grade, sub. *pro tem.*	.....	March 15
Tickell, J. R. . .	Executive Engineer, 4th grade, sub. *pro tem.*	Assistant Engineer, 1st grade.	.....	March 15

* *Vice* Mr. Wiseman, on furlough.
† *Vice* Captain Wilson, R.E., at Chatham.

TELEGRAPH.

The 27th March, 1889.

No. 99.—Consequent on the return from special duty on the forenoon of the 16th March, 1889, of Mr. J. H. Lane, Director, Indian Telegraph Department, Mr. S. P. W. V. Luke, C.I.E., Officiating Director, class III, reverted to his substantive appointment of Superintendent, class IV, 2nd grade, with effect from that date.

No. 100.—The following officiating promotions are made in the Indian Telegraph Department, with effect from the dates specified and until further orders :—

Names.	From	To	Date.
Mr. E. Dowsor	Asst. Supdt., class V, 1st grade	Offg. Supdt., class IV.	9th March, 1889.
Mr. J. L. Ovens	Ditto ditto	Ditto ditto	12th March, 1889.

No. 101.—The following permanent and officiating promotions are made in the Indian Telegraph Department, with effect from the 1st April, 1889:—

NAMES.	From	To
Mr. W. F. Melhuish	Superintendent, class IV, 2nd grade.	Superintendent, class IV, 1st grade.
„ C. E. Pitman, C.I.E.	Superintendent, class IV, 3rd grade.	Superintendent, class IV, 2nd grade.
„ W. Williams .	Superintendent, class IV, 3rd grade.	Superintendent, class IV, 2nd grade.
„ J. W. B. Duthy	Assistant Superintendent, class V, 1st grade, and Officiating Superintendent, class IV.	Superintendent, class IV, 3rd grade.
„ H. F. Stevens .	Assistant Superintendent, class V, 1st grade.	Superintendent, class IV, 3rd grade.
„ A. B. Larkins .	Assistant Superintendent, class V, 1st grade, and Officiating Superintendent, class IV.	Superintendent, class IV, 3rd grade.
„ W. R. Philipps.	Assistant Superintendent, class V, 1st grade.	Officiating Superintendent, class IV, until further order.

R. C. B. PEMBERTON, *Colonel, R.E.*,
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 30, 1889.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 23rd March, 1889.

From the 13th April next, till further notice, Parts I, IV, V, and VI of the *Gazette of India*, and the Weather and Crop Report, will be published at Simla. After the 6th April, all Notifications and other matter intended for publication in those Parts, should be addressed to the Officiating Publisher at Simla.

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By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,

Publisher, Gazette of India.

SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 23rd March, 1889.

No. 725.—Mr. J. Eccles, Officiating Deputy Superintendent, 4th grade, is granted privilege leave for three months, under Sections 71 to 74, Chapter V of the Civil Leave Code, with effect from 1st May, 1889, or such subsequent date as he may avail himself thereof.

H. R. THUILLIER, *Colonel, R.E.*,

Surveyor General of India.

No. 2067.—*Account of Revenue and Expenditure of the Government of India for the first*

N.B.—Amounts are converted into rupee pounds, (Rx.) at

	REVENUE.	Estimates, 1888-89.	April 1887 to November 1887.	April 1888 to November 1888.	COMPARISON OF TWO YEARS.	
					Increase.	Decrease.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
I	Land Revenue*	23,680,800	9,940,000	9,790,000	...	150,000
II	Opium	8,453,900	5,772,200	5,727,000	...	45,200
III	Salt	8,122,500	4,418,700	5,061,000	642,300	...
IV	Stamps	3,854,400	2,529,300	2,558,700	29,400	...
V	Excise	4,609,500	2,937,000	3,065,900	128,900	...
VI	Provincial Rates	3,013,300	1,536,900	1,486,500	...	50,400
VII	Customs	1,369,100	726,200	757,600	31,400	...
VIII	Assessed Taxes	1,451,800	1,045,900	1,117,400	71,500	...
IX	Forest	1,171,600	558,600	720,700	162,100	...
X	Registration	307,900	210,500	225,000	14,500	...
XI	Tributes from Native States	767,900	251,300	280,700	29,400	...
XII	Interest	642,100	426,600	427,400	800	...
XIII	Post Office	1,242,100	800,300	852,600	52,300	...
XIV	Telegraph	689,900	461,000	434,300	...	26,700
XV	Mint	189,900	93,700	101,900	8,200	...
XVI	Law and Justice: Courts of Law	304,600	216,500	220,000	3,500	...
	Law and Justice: Jails	258,100	134,000	152,300	18,300	...
XVII	Police	321,800	206,300	222,300	16,000	...
XVIII	Marine	188,300	113,300	115,100	1,800	...
XIX	Education	201,400	134,600	129,100	...	5,500
XX	Medical	58,400	31,200	32,100	900	...
XXI	Scientific and other Minor Departments	86,400	43,600	60,000	16,400	...
XXII	Receipts in aid of Superannuation, &c.	242,800	130,000	130,700	700	...
XXIII	Stationery and Printing	60,100	46,600	37,500	...	9,100
XXIV	Exchange	415,000	...	...	...	...
XXV	Miscellaneous	305,500	176,500	165,000	...	11,500
		62,009,100	32,940,800	33,870,800	930,000	...
XXVI	State Railways (Gross Earnings)	11,740,600	6,630,900	7,366,700	735,800	...
XXVII	Guaranteed Companies (Net Traffic Receipts)	3,405,900	2,636,900	2,693,600	56,700	...
XXVIII	Subsidized Companies (Repayment of Advances of Interest)	38,800	40,300	22,100	...	18,200
XXIX	Irrigation Major Works: Direct Receipts	1,014,100	474,700	528,000	53,300	...
XXX	Irrigation Minor Works and Navigation	154,300	89,800	94,900	5,100	...
XXXI	Military Works	36,000	23,000	26,300	3,300	...
XXXII	Civil Works	480,300	280,400	294,000	13,600	...
XXXIII	Army: Effective	822,700	597,100	581,700	...	15,400
	,, Non-effective	52,300	27,500	28,800	1,300	...
		79,753,200	43,741,400	45,506,900	1,765,500	...
	England, including Army, Public Works, &c.	181,200	170,800	221,900	51,100	...
	Exchange added to Revenue	76,100	71,600	105,100	33,500	...
	GRAND TOTAL	80,010,500	43,983,800	45,833,900	1,850,100	...

* Includes Land Revenue due to Irrigation which cannot be separated in the Monthly Accounts.

THE TREASURY,

Calcutta, the 28th March 1889.

eight months of the year 1888-89, as compared with the corresponding period of 1887-88.

R10 to the pound, omitting all amounts below hundreds of pounds.

	EXPENDITURE.	Estimates, 1888-89.	April 1887 to Nov. 1887.	April 1888 to Nov. 1888.	COMPARISON OF TWO YEARS. Increase.	Decrease.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	Refunds and Drawbacks	195,100	137,900	153,800	15,900	...
2	Assignments and Compensations	1,494,000	594,700	595,900	1,200	...
3	Land Revenue	3,682,800	2,144,900	2,152,700	7,800	...
4	Opium (including Cost of Production)	2,553,800	2,163,800	2,395,400	231,600	...
5	Salt (do. do.)	450,800	299,700	293,700	...	6,000
6	Stamps	83,500	56,400	55,400	...	1,000
7	Excise	127,600	64,700	69,500	4,800	...
8	Provincial Rates	57,600	37,800	36,200	...	1,600
9	Customs	138,500	89,200	88,500	...	700
10	Assessed Taxes	27,300	19,700	17,100	...	2,600
11	Forest	767,600	400,300	393,700	...	6,600
12	Registration	187,500	127,300	130,000	2,700	...
13	Interest on Ordinary Debt*	4,145,200	2,646,100	3,048,200	402,100	...
14	Do. on other Obligations	432,300	65,500	68,900	3,400	...
15	Post Office	1,223,200	800,400	798,100	...	2,300
16	Telegraph	549,800	377,500	357,000	...	20,500
17	Mint	81,200	58,500	58,100	...	400
18	General Administration	1,387,200	896,500	899,100	2,600	...
19	Law and Justice { Courts of Law	2,711,400	1,739,900	1,773,900	34,000	...
	Law and Justice { Jails	800,200	487,600	540,600	53,000	...
20	Police	3,776,200	2,310,700	2,405,200	94,500	...
21	Marine (including River Navigation)	485,600	285,900	250,600	...	35,300
22	Education	1,329,400	749,600	772,900	23,300	...
23	Ecclesiastical	166,600	104,700	102,400	...	2,300
24	Medical	780,200	481,800	494,400	12,600	...
25	Political	675,800	348,100	480,400	132,300	...
26	Scientific and other Minor Departments	417,700	301,200	311,600	10,400	...
27	Territorial and Political Pensions	552,600	401,300	342,700	...	58,600
28	Civil Furlough and Absentee Allowances	3,100	1,800	900	...	900
29	Superannuation Allowances and Pensions	731,700	466,900	491,300	24,400	...
30	Stationery and Printing	448,900	277,100	285,000	7,900	...
31	Exchange	...	...	...	...	...
32	Miscellaneous	296,200	177,300	224,100	46,800	...
33	Famine Relief	500	400	2,400	2,000	...
34	Construction of Protective Railways	...	...	...	...	...
35	Do. do. Irrigation Works	72,700	47,600	42,700	...	4,900
36	Reduction of Debt	...	...	...	...	...
		30,833,800	19,162,800	20,132,400	969,600	...
37	Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	43,800	74,900	7,200	...	67,700
38	State Railways: (Working Expenses)	5,982,200	3,612,300	3,964,500	352,200	...
	Interest on Capital deposited by Companies	400	...	...	...	...
39	Guaranteed Companies: (Surplus Profits, Land and Supervision)	527,500	688,700	554,300	...	134,400
	Interest	8,500	20,100	7,300	...	12,800
40	Subsidized Companies: Land, &c.	32,200	33,700	21,900	...	11,800
41	Miscellaneous Railway Expenditure	68,300	38,100	33,600	...	4,500
42	Irrigation Major Works: Working Expenses	670,800	397,200	446,400	49,200	...
43	Irrigation Minor Works and Navigation	850,200	434,800	446,900	12,100	...
44	Military Works	1,155,300	782,200	545,100	...	237,100
45	Civil Works	4,291,000	2,249,200	2,068,900	...	180,300
46	Army: Effective	13,752,300	9,236,200	8,915,100	...	321,100
	Non-effective	877,700	623,000	648,900	25,900	...
47	Special Defence Works	500,000	217,200	251,000	33,800	...
		59,594,000	37,570,400	38,043,500	473,100	...
	England, including Army, Public Works, Guaranteed Interest, &c.	15,209,900	10,512,300	9,893,400	...	618,900
	Exchange charged as Expenditure	6,388,200	4,408,400	4,685,200	276,800	...
		81,192,100	52,491,100	52,622,100	131,000	...
	Expenditure not charged to Revenue—					
	Capital Outlay on Railways and Irrigation Works—					
	In India—					
48	State Railways	2,062,800	—1,000	539,400	540,400	...
49	Irrigation Works	600,000	338,200	238,000	...	100,200
	In England—					
48	State Railways	973,000	680,000	563,800	...	116,200
49	Irrigation Works	...	5,500	2,600	...	2,900
50	Capital charge involved in Redemption of Liabilities	...	...	...	...	...
	Exchange on Expenditure not charged to Revenue	408,700	287,500	268,200	...	19,300
		4,044,500	1,310,200	1,612,000	301,800	...
	GRAND TOTAL	85,236,600	53,801,300	54,234,100	432,800	...

* Includes Interest on Debt incurred for Productive Public Works, which cannot be separated in the Monthly Accounts.

E. W. KELLNER,
Deputy Comptroller General.

E. GAY,
Comptroller General.

CALCUTTA MINT.

NOTIFICATION.

List of Coins acquired under the Indian Treasure Trove Act and available for sale to Numismatists. (Home Department Resolution No. 46—1668-82, dated 9th October, 1884.)

Register Number.	DESCRIPTION.	Metal.	Value of each coin. R	a.	p.	Number of coins available for sale.	REMARKS.
	Found in the Rohtak District.						
93	Shah Allum	Silver .	1	0	0	22	These coins will be available for sale up to and not later than the 1st Oct., 1889.
	Found in the Sarun District.						
94	Muhammad Shah	Do. .	1	0	0	24	Do. do. 4th Dec., 1889.
95	Farokh Syar	Do. .	1	0	0	6	

R. V. RIDDELL, *Lieut.-Colonel, R.E.,*
Master of the Mint.

CALCUTTA MINT,
The 27th March, 1889.

Statement of the Affairs of the Bank of Bengal for the week ending 26th March, 1889.

LIABILITIES.	R	a.	p.	R	a.	p.
Capital paid-up				2,00,00,000	0	0
Reserve Fund				54,49,598	15	0
Public Deposits at Head Office .	80,44,978	15	8	1,65,73,000	8	4
Public Deposits at Branches .	85,28,021	8	8			
Other Deposits at Head Office and Branches				2,79,38,167	10	11
Bank Post Bills, &c.				5,75,328	13	11
Sundries				10,59,821	5	2
RUPEES .				7,15,95,917	5	4

ASSETS.	R	a.	p.	R	a.	p.
Government Securities . . .				6,78,551	12	0
Other authorised Investments . .				61,86,614	0	0
Loans on Government and other authorised Securities . . .				1,41,24,647	0	7
Accounts of Credit on Government and other authorised Securities .				97,08,149	12	2
Bills discounted and purchased .				2,44,08,152	6	9
Balances with other Banks . .				9,24,930	5	5
Bullion				16,910	8	1
Dead Stock				11,16,401	12	3
Stamps				13,344	9	0
Sundries				2,63,573	3	7
				5,74,41,275	5	10
Cash and Currency Notes at Head Office .	77,56,007	7	9	1,41,54,641	15	6
Cash and Currency Notes at Branches .	63,98,634	7	9			
RUPEES .				7,15,95,917	5	4

By Order of the Directors,
W. D. CRUICKSHANK,
Secretary & Treasurer.

BANK OF BENGAL.
Calcutta, the 28th March, 1889.

R. L. BISS,
Chief Accountant.
Rate for Demand Loans 11 per cent.
Percentage 30·6.

ECCLESIASTICAL.

The 25th March, 1889.

The Venerable Francis Rodon Michell, St. Augustine's College, Canterbury, has been appointed by the Lord Bishop of Calcutta, Archdeacon in the Archdeaconry and Diocese of Calcutta and Bishop's Commissary, with effect from the 6th February, 1889.

C. H. REILY,
Registrar of the Diocese.

TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 26th March, 1889.

No. 28.—Mr. J. H. Lane, Director, Telegraph Department, is, on return from special duty, appointed to the Traffic Branch, with effect from forenoon of the 16th March, 1889.

H. MALLOCK,
Offg. Director General of Telegraphs.

BANK OF BENGAL.

NOTICE.

Calcutta, the 28th March, 1889.

The Directors have made the following changes in the Bank's Establishment:—

Mr. W. Huntley, Agent at Akyab, to be Acting Agent at Moulmein, *vice* Mr. T. Smith, who has been granted leave to Europe.

Mr. C. J. Michôd, on his return from leave, to be Acting Agent at Akyab.

Mr. R. T. Horsford, Superintendent, Branch Department, to be Agent at Benares.

Mr. H. M. McConnel, Acting Agent, Benares, to be Acting Agent at Allahabad.

Mr. M. Logan, Agent at Allahabad, to be Acting Agent at Lucknow, *vice* Mr. A. MacBean, who retires from the Bank's service.

Mr. J. Coutts, on his return from leave, to be Acting Agent at Nagpore, *vice* Mr. D. E. Burne, who has been granted leave to Europe.

W. D. CRUICKSHANK,
Secretary & Treasurer.

INSPECTOR-GENERAL OF FORESTS.

NOTIFICATION.

Calcutta, the 28th March, 1889.

No. 229.—Dr. H. Warth, Instructor at the Forest School, Dehra Dun, is granted furlough for eighteen months, under Section 50 of the Civil Leave Code, with effect from the 25th March, 1889, or the subsequent date on which he availed himself of it.

B. RIBBENTROP,
Inspector-General of Forests.

NORTHERN INDIA SALT REVENUE DEPARTMENT.

NOTIFICATIONS.

Agra, the 11th March, 1889.

No. 51.—Mr. W. T. Lyon, Assistant Commissioner, Punjab Mines Division, is posted to the Sambhar Division, during the absence on special duty of Mr. F. Ashton, Assistant Commissioner, Sambhar, or until further orders.

No. 52.—Mr. J. Bolster, Superintendent, Mayo Mines, Punjab Mines Division, is appointed to officiate as Assistant Commissioner, Punjab Mines Division, with effect from the date on which he took over charge from Mr. Lyon.

The 23rd March, 1889.

No. 930, *dated 9th March, 1889.*—Messrs. W. T. Lyon, Assistant Commissioner, and J. Bolster, Officiating Assistant Commissioner, respectively, made over and received charge of the Punjab Mines Division on the 5th March, 1889, forenoon.

No. 1004, *dated 13th March, 1889.*—Mr. W. T. Lyon, Assistant Commissioner, assumed charge of the Sambhar Division on the 11th March, 1889, forenoon.

A. D. CAREY,
Commissioner, N. I. Salt Revenue.

AGENT TO THE GOVERNOR-GENERAL FOR CENTRAL INDIA.

NOTIFICATIONS.

Indore Residency, the 22nd March, 1889.

No. 990.—Captain E. S. Masters, 2nd-in-Command, Bhopal Battalion, received charge of the Bhopal (Sehore) Treasury from Lieutenant-Colonel E. W. Smyth, on the afternoon of the 4th March, 1889, *vide* Notification No. 5027, dated 20th December, 1888.

By Order,
A. MARTINDALE,
First Asst. to the Agent to the Govr.-Genl. for Central India.

The 25th March, 1889.

No. 1016.—Colonel H. M. Buller, Officiating Commandant, Central India Horse, and Political Agent in Western Malwa, is granted privilege leave for sixty days from the 29th April, 1889, or such subsequent date as he may avail himself of it.

By Order,
J. RAMSAY,
2nd Asst. to the Agent to the Govr.-Genl. for Central India

AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

NOTIFICATIONS.

Abu, the 19th March, 1889.

No. 938-*G*.—Consequent on the transfer of Surgeon G. H. D. Gimlette to Rewah, Hospital Assistant Syed Sujjad Hoosain is appointed to hold medical charge of the Deoli Irregular Force, with effect from the 14th March, 1889, pending the arrival of another medical officer, or until further orders.

The 22nd March, 1889.

No. 985-*G*.—With reference to Foreign Department Notification, No. 13-G., dated the 3rd January, 1889, it is hereby notified that Surgeon R. Shore, M.D., resumed charge of his duties as Officiating Medical Officer, Kotah and Jhalrapatan, on the afternoon of the 30th idem.

No. 988-*G*.—With reference to Foreign Department Notifications, Nos. 288-G. and 383-G., dated the 20th February and 7th March, 1889, it is hereby notified that Colonel J. Biddulph and Major A. P. Thornton, respectively, delivered over and received charge of the Harowtee and Tonk Political Agency, on the afternoon of the 19th March, 1889.

The 23rd March, 1889.

No. 1003-G.—Kumar Luchman Singh, Attaché to the Agent to the Governor-General, Rajputana, returned to duty on the forenoon of the 23rd March, 1889, from the privilege leave granted to him in this Office Notification, No. 5218-G., dated the 24th December, 1888.

By Order,
E. A. FRASER, *Major,*
First Asst. to the Agent to the Govr.-Genl. in Rajputana.

CHIEF COMMISSIONER OF AJMERE-MERWARA.

NOTIFICATIONS.

Abu, the 23rd March, 1889.

No. 308—328-*VII.*—With reference to Foreign Department Notification, No. 383-G., dated the 7th of March, 1889, Captain C. Herbert took over charge of the Office of Assistant Commissioner, Ajmere, from Major A. P. Thornton, on the afternoon of the 16th idem.

No. 310—328-*V.*—With reference to Foreign Department Notification, No. 383-G., dated the 7th of March, 1889, Rae Bishen Sarup took over charge of the current duties of the Office of Assistant Commissioner, Merwara, from Captain C. Herbert, on the afternoon of the 15th idem.

No. 312—329.—With reference to this Office Notification, No. 270—329, dated the 15th of March, 1889, Munshi Allahnoor Khan took over charge of the Office of Deputy Magistrate, Kekri, from Rae Bishen Sarup, on the forenoon of the 14th idem.

The 25th March, 1889.

No. 3—89-328-*V*(1).—With reference to the Foreign Department's Notification, No. 383-G., dated the 7th March, 1889, the Chief Commissioner of Ajmere-Merwara, in exercise of the powers conferred by Section 5 of the Ajmere Courts Regulation, I of 1877, is pleased, with the previous sanction of the Governor-General in Council, to appoint Rae Bishen Sarup to be a Subordinate Judge of the 1st class in the District of Merwara, during such time as he holds charge of the current duties of the Office of Assistant Commissioner, Merwara, or until further orders.

No. 3—89-328-*V*(2).—With reference to the Foreign Department's Notification, No. 383-G., dated the 7th March, 1889, the Chief Commissioner of Ajmere-Merwara, in exercise of the powers conferred on him by Section 11 of the Ajmere Courts Regulation, I of 1877, is pleased, with the previous sanction of the Governor-General in Council, to invest Rae Bishen Sarup with the powers of a Judge of a Court of Small Causes within the local limits of the Beawar Tehsil, the said powers to be exercised during such time as he may hold charge of the current duties of the Office of Assistant Commissioner of Merwara, or until further orders.

No. 13—3-675.—Under Section 6 of the Dewan's Estate Regulation, 1887, the Chief Commissioner of Ajmere-Merwara, with the previous sanction of the Governor-General in Council, is pleased to appoint Captain C. Herbert, with effect from the date of assuming charge of the Office of Assistant Commissioner of Ajmere, to be the Agent to administer, on behalf of the Government, the property vested in Her Majesty under the said Regulation.

By Order,
E. A. FRASER, *Major,*
First Asst. to the Govr.-Genl.'s Agent, Rajputana, & Chief Commr., Ajmere-Merwara.

RESIDENT IN MYSORE.

JUDICIAL DEPARTMENT.

NOTIFICATIONS.

Bangalore, the 20th March, 1889.

No. 51.—It is hereby notified for general information that the list of holidays sanctioned for the year 1889 for the Offices in the Civil and Military Station of Bangalore, under the orders of the Resident in Mysore, shall also be held applicable to the Courts in the said station; that all the Courts in the station will be closed on the days therein notified either as general or as special holidays; that all Sundays in the year shall be observed as close holidays; and that the Civil Courts be closed from the 23rd April to 3rd June, 1889 (both days inclusive) on account of the annual recess.

By Order of the Court,
P. S. KRISNA ROW,
Registrar.

The 21st March, 1889.

No. 958—877.—Under the provisions of Section 185-A of the Code of Civil Procedure, Act XIV of 1882, as amended by Act VII of 1888, the Resident in Mysore is pleased to empower the Civil Judge and the Munsiff of the Civil and Military Station of Bangalore, to take down the evidence of witnesses with their own hands in the English language in cases in which an appeal is allowed.

By Order,
E. G. COLVIN,
Assistant to the Resident.

MILITARY WORKS DEPARTMENT.

NOTIFICATION.

Simla, the 21st March, 1889.

No. 7-*A.*—Major H. H. Hart, R.E., Executive Engineer, 1st Peshin Division, is placed in charge of the 2nd Peshin Division, with effect from the afternoon of 12th March, 1889, in addition to his own duties.

G. E. SANFORD, *Colonel,*
Inspector General, Military Works.

DIRECTOR-GENERAL OF RAILWAYS.

NOTIFICATIONS.

Calcutta, the 28th March, 1889.

No. 12.—Mr. C. E. Vining, class III of the Superior Revenue Establishment of State Railways, Traffic Department, has been granted by Her Majesty's Secretary of State for India, a further extension of extraordinary leave, without pay, for one week, in extension of the leave notified in Director-General of Railways' Notification, No. 8 of 22nd February, 1889.

No. 13.—Mr. L. H. Butcher, Assistant Engineer, 1st grade, has been granted by Her Majesty's Secretary of State for India, an extension of extraordinary leave, without pay, for six months.

M. C. BRACKENBURY, *Major, R.E.,*
Deputy Director-General.

Statement of Silver Balance in the Calcutta Mint for the week ending 27th March, 1889.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 20th March, 1889 . .	14,03,812	
Value of Government silver in the Mint on the same date . .	15,79,433	29,83,245
ADD—		
Silver received by the Mint during the week on account of the Currency Department	14,31,982	
Ditto ditto Government	...	14,31,982
		44,15,227
DEDUCT—		
New coin paid to Reserve Treasury during the week .	8,00,000	
Petty items issued for miscellaneous purposes . . .	1,254	8,01,254
Balance on the evening of the 27th March, 1889 . . .		36,13,973
The Balance comprises—		
Silver held on account of the Currency Department .	22,35,815	
Ditto ditto Government	13,78,158	36,13,973
There is in addition awaiting assay—		
Bullion belonging to Private Individuals . . .	22,35,293	
Ditto ditto Government	...	22,35,293

R. V. RIDDELL, *Lieut.-Colonel, R.E.,*
Master of the Mint.

CALCUTTA MINT,
The 28th March, 1889.

TREASURE TROVE.

NOTICE.

It is hereby notified, under Section 5 of the Treasure Trove Act, that a small pot containing certain gold coins (Rúkas) and gold leaves (Rékubu), valued at R15-10, was found about 18th September, 1888 by Sadamati Muttadu and certain others, palairs (field-servants), of Nadimpalli Jaganadha Raju of Rangapuram *hamlet* of Samanasa, Amalapur Taluq, while they (said palairs) were working in his (Jaganadha Raju's) back-yard, No. 35.

All persons claiming the said treasure, or part thereof, are hereby required to appear personally or by a duly accredited agent before the Collector of Godaveri, at his office, on the 31st July, 1889, in order to the matter being enquired into and determined according to the provisions of the said Act.

W. A. HAPPELL,
Collector of Godaveri.

COCONADA,
The 19th March, 1889.

CEMETERY NOTICE.

Notice is hereby given that the monuments to the persons whose names, &c., as far as can be ascertained, are given below in the Sudder Cemetery of Ferozepore, Punjab, will be demolished unless they are put into proper repair by the relatives or others interested in their preservation :—

Monument 1, of wife of Richard Rivers.

Monument 2, of wife of Bazaar Sergeant J. Hall,—died 10th November, 1843.

Monument 3, of Bazaar Sergeant J. Hall,—died 23rd April, 1856.

Monument 4, of Caroline, daughter of Apothecary Baker, 62nd Regiment,—died 13th September, 1845.

Monument 5, of another daughter of same,—illegible.

Monument 6, of Edward, son of Captain J. Ferris, 12th Native Infantry,—died 4th December, 1845.

Monument 7, of wife of J. B. Harrison, M.D.

Monument 8, of Phillip, son of Colonel Van Courtland, Punjab Service,—died 30th September, 1845.

Monument 9, of Sergeant J. FitzGerald, Commissariat Department,—died 4th June, 1842.

Monument 10, of Lieutenant G. H. Smith, Her Majesty's 14th Regiment,—died 18th September, 1841.

Monument 11, of A. H. MacMahon, G.R.E., N.I.,—died 3rd January, 1844.

Monument 12, of Catharine, wife of Captain S. G. Cooper,—died 23rd March, 1843.

Monument 13, of Lieutenant-Colonel Osborne, 54th Native Infantry,—died 10th March, 1849.

Monument 14, of Clarissa O'Shea,—illegible.

Monument 15, of Major Leeson.

Monument 16, of Elizabeth Cowen and children,—died 7th July, 1845.

H. J. LONG,
Chaplain in charge of Cemeteries.

FEROZEPORE,
The 8th March, 1889.

CIVIL ENGINEERING COLLEGE, SEEBPORE.

Students who have passed the University Entrance Examination in February can join the Apprentice Department directly the result of the Examination is published.

For all particulars apply to the Principal at the College.

Report of a Deserter or Absentee without leave, from the 7th Battery, 1st Brigade, Northern Division, Royal Artillery, dated at Barrackpore, this 23rd day of March, 1889.

Number, Rank, and Name,—No. R.A.—66750, Gunner John Sherman Henderson.
Age,—22 years.
Height,—5 feet 9⅛ inches.
Colour of—
Complexion, fair; Hair, dark brown; Eyes, brown.
Date of Desertion or Absence,—21st March, 1889.
Place of Desertion or Absence,—Barrackpore.
Date of Enlistment,—23rd March, 1888.
At what Place Enlisted,—Hull.
Parish and County in which born,—Toronto, C. W., Canada West.
Place of residence for last 12 months before enlistment,—Not known.
Marks,—*Nil.*
Trade,—Labourer.
Regimentals or plain clothes,—Regimentals.
REMARKS,—It is believed this man left Barrackpore, in Khaki, for the purpose of taking a ship from Calcutta.—From duty.
Under 1 year's service.

FRED. A. BOWLES, *Major,*

Comdg 7th Batty., 1st Bde., Northern Divn., R.A.

Report of a Deserter or Absentee without leave from the 1st Battalion, Cheshire Regiment of Foot, dated at Rangoon, this day of March, 1889.

Number, Rank, and Name, Ches.—No. 1596, Private Austin Devaney.
Age,—24 years.
Size,—5 feet 7 inches.
Colour of—
Complexion, fresh; Hair, brown; Eyes, blue.
Date of Desertion or Absence,—17th March, 1889.
Place of Desertion or Absence,—Rangoon.
Date of Enlistment,—19th March, 1885.
At what Place Enlisted,—Liverpool.
Parish and County in which Born,—St. Josephs, Liverpool, Lancaster.
Place of residence for last 12 months before enlistment,—
Marks, A. D. M. H. left forearm.
Trade,—Labourer.
Regimentals, or plain clothes,—Regimentals.
REMARKS,—
Under 5 years.

J. D. EDGE, *Major,*

Comdg. 1st Battn., Cheshire Regiment.

Report of a Deserter or Absentee without leave, from the 1st Battalion, the Cheshire Regiment of Foot, dated at Rangoon, this day of March, 1889.

Number, Rank, and Name,—No. 2067 Cheshire, Private William Banks.
Age,—23 years.
Height,—5 feet 5½ inches.
Colour of—
Complexion, fresh; Hair, brown; Eyes, brown.
Date of Desertion or absence,—17th March, 1889.
Place of Desertion or Absence,—Rangoon.
Date of Enlistment,—28th December, 1885.
At what Place Enlisted,—Birkenhead.
Parish and County in which Born,—Liverpool, Lancaster.
Place of residence for last 12 months before enlistment,—
Marks,—Ink spot back left hand. Scar on back and left buttock.
Trade,—General Labourer.
Regimentals, or plain clothes,—Regimentals.
REMARKS,—
Under 4 years.

J. D. EDGE, *Major,*

Comdg. 1st Battn., Cheshire Regiment.

Report of a Deserter or Absentee without leave, from the 1st Battalion, the Cheshire Regiment of Foot, dated at Rangoon, this day of March, 1889.

Number, Rank, and Name,—No. 2086 Cheshire, Private Thomas Burns.
Age,—21 years 11 months.
Height,—5 feet 9 inches.
Colour of—
Complexion, dark; Hair, light brown; Eyes, blue.
Date of Desertion or Absence,—17th March, 1889.
Place of Desertion or Absence,—Rangoon.
Date of Enlistment,—14th August, 1885.
At what Place Enlisted.—Birkenhead.
Parish and County in which Born,—Liverpool, Lancaster.
Place of residence for last 12 months before enlistment,—
Marks,—Two small scars centre of forehead. Scar, right knee cap.
Trade,—General Labourer.
Regimentals, or plain clothes,—Regimentals.
REMARKS,—
Under 4 years.

J. D. EDGE, *Major,*

Comdg. 1st Battn., Cheshire Regiment.

Report of a Deserter from the Royal Regiment of Artillery, dated at Rangoon, this 21st day of March, 1889.

Number, Rank, and Name,—No. R.A.—55002, Gunner William Purvey.
Age,—25 years 8 months.
Size,—5 feet 8 inches.
Colour of—
Complexion, fresh; Hair, light brown; Eyes, blue.
Date of Desertion,—16th March, 1889.
Place of Desertion,—Rangoon.
Date of Enlistment,—1st August, 1883.
At what place Enlisted,—Bow Street, Police Station, London.
Parish and County in which Born,—Brighton, Sussex.
Marks,—Anchor, P. P. bracelet, W. left forearm.
Trade,—Baker.
Coat or Jacket,— } Regimentals.
Waistcoat,— } Regimentals.
Breeches or Trowsers,— } Regimentals.
REMARKS,—
Under 6 years' service.

H. G. F. SIDDONS, *Major,*

Comdg. 4th Batty., 1st Bde., Lancashire Divn., R.A.

Report of a Deserter from the Royal Regiment of Artillery, dated at Rangoon, this 21st day of March, 1889.

Number, Rank, and Name,—No. 66750R.A., Gunner George Wilson.
Age,—20 years 9 months.
Size,—5 feet 9½ inches.
Colour of—
Complexion, fresh; Hair, brown; Eyes, grey.
Date of Desertion,—15th March, 1889.
Place of Desertion,—Rangoon.
Date of Enlistment,—26th March, 1888.
At what Place Enlisted,—Chester.
Parish and County in which Born,—Cardiff, Glamorganshire.
Marks,—Vaccination fore-left arm; tattooed cross flags left forearm; scar right thumb; scar inner side of left buttock; scar on forehead.
Trade,—Boiler-maker's labourer.
Coat or Jacket } Regimentals.
Waistcoat } Regimentals.
Breeches or Trowsers, } Regimentals.
REMARKS.
Under 1 year's service.

H. G. F. SIDDONS, *Major,*

Comdg. 4th Batty., 1st Bde., Lancashire Divn., R A.

POST OFFICE.

NOTIFICATIONS.

Unclaimed Letters held in the Calcutta General Post Office on the 28th March, 1889.

Blot, Arsene.
Chairman, Chota Nagpore Banking Association, Ld.
Fridberg, S.
Grant, W. H.
Grosse, F. J.
Hollingsworth, E. J.
Martaggart, Pidmard & Co.
Robinson, Mrs. E.
Smithe, R.
Spence, R.

Letters marked "Care of Post Office."

Abbott, C. A.
Alchin, J.
Anderson, F. L.
Anderson, Mr.
Angus, E.
Appleby, Arthur.
Atkinson, T.
Barton, E. M. G.
Bather, H. K.
Berrill, C. D.
Bowers, Mrs. A.
Braunstein, John.
Brown, T. H.
Brukowsky, J.
Buckler, J. R.
Burbidge, H. J.
Butler, H. W. T.
Cartwright, W. C.
Chirkas, Mrs. L.
Coid, C.
Cooper, H. J.
Cooper, W.
Courage, R.
Crowder, James.
Darling, Miss C.
Deane, Miss Jewel.
DeBasterot, Count.
Deverell, G.
Dowie, J.
Ducasse, Mrs. A. B.
Elderton, Mrs.
Exner, Franz.
Ferreh, Monsieur.
Ford, Miss Maggie.
Francis, A. M.
Frazer, Mr.
Gallagher, P. F.
Gapper, J. H. B.
Godfrey, G. B.
Greinstein, B.
Haddon, Mrs. M.
Harford, Col.
Heape, Walter.
Hitchcock, Mrs. G. M.
Howden, Charles.
Huntley, H.
Inman, Capt. C.
Jardine, Mrs.
Jeffery, J. E.
Kelly, A. R.
Kelly, George.
Kerr, A.
Kynoch, G. C.
Lacey, A. A.
Larsen, A. J.
Laubat, C.
Linkert, R. H.
MacLeod, A.
MacMillan, R. G.
Mansfield, G.
Maurice, A. L.
Menesee, Mrs. H.
Meyer, Arthur.
Mitchell, Jas.
Mitchell, Mrs. H. C.
Monk, E.
Montgomery, R. T.
Moore, F.
Murrick, H.
Naylor, G. M.
Oldham, R. D.
Palmer, Dr. S. J.
Parker, C. J.
Paschoud, Mrs. W.H.
Peers, Mr.
Pickering, W. A.
Pietsch, W.
Pulopates, Nicles.
Reade, G. S.
Reed, W. C.
Revillior, G.
Robertson, F.
Robiliart, L.
Robinson, F.
Robinson, J.
Roby, H. J.
Rowland, J. C.
Samuel, V. A.
Shillingford, S.
Simons, H. M.
Sims, A. R.
Skinner, J. C. M.
Spencer, F. H.
Sykes, A. F.
Templeman, A.
Thiery, G.
Thomasson, Mrs.
Wais, Simon.
Walter, F.
Ward, A. T.
Warren, J. T.
Watson, J.
Webber, M. V. J.
Wilson, Bishop.
Wyatt, J.
Zillessen, H.

Registered Letters.

Abbott, C. A.
Anad, R. S., Anad Signor.
Brukowsky, J.
Naronha, Mons.
Pope, E. T.
Rendell, Mrs. C.
Stern, Mrs. L.
Wall, J.

Unclaimed Letters held in the Barrackpore Post Office on the 25th March, 1889.

Campbell, Lt. M.
Earpe, C.
Giles, Clement, (Parcel).
Hindmarsh, T. A.
Rose, F.
Watson, A.

E. HUTTON,
Presidency Postmaster, Calcutta.

The 30th March, 1889.

SEA AND FOREIGN MAILS.

Mails for	Date of closing at Calcutta.	Route by which despatched.
	1889.	
Egypt, Europe, America, Cape Colonies, through United Kingdom.	3rd April	Per P. & O. Str. from Bombay.
Ditto ditto ditto .	2nd ,,	Ditto.
Ditto (Book Post and Pattern Packets) . . .	1st ,,	Ditto.
Mauritius, Mahé (Seychelles), Mayotte, Nossi Be and Réunion	2nd ,,	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Bankok (Siam), Philippine Islands, China and Japan . . .	8th ,,	Ditto.
Australia, New Zealand and Tasmania	8th ,,	Ditto.
Madras and Colombo . .	2nd ,,	Per P. & O. Str. *Thames.*
Straits and Hong-Kong . .	4th ,,	Per Steamer *A. Apcar.*
Rangoon and Moulmein . .	2nd ,,	Per Steamer *Palitana.*
Ditto ditto . .	5th ,,	Per Steamer *Khandalla.*
Akyab, Kyaukpyu, Sandoway, and Rangoon	3rd ,,	Per Steamer *Kistna.*
Port Blair *vid* Rangoon . .	2nd ,,	Per Steamer *Palitana.*

N.B.—On ordinary days the letter-box will close at 7 P.M. precisely; after which hour inland letters and papers, fully prepaid and bearing an extra postage stamp of half anna, and foreign letters and papers fully prepaid and bearing an extra stamp of four annas, will be received up to 7-30 P.M.

On the day of despatch of the Overland Mail for Europe, the letter-box for foreign letters will close at 8-30 P.M., and late letters and papers will be received up to 9 P.M.

On Wednesday, foreign letters, &c., bearing the special fee, in addition to the ordinary prepaid postage, will be received up to 7-30 P.M.

E. HUTTON,
Presidency Postmaster.

NOTIFICATION.

Tide-Tables for the Indian Ports for the year 1889 (also January 1890).

PART I.—Western Ports, *viz.:*—

Aden, Kurrachee, Okha Point and Bay and Harbour (mouth of Gulf of Cutch), Kathiwadar, Bhavnagar, Bombay, Mormugao (Goa), Kárwár, Beypore, Cochin, Galle, and Colombo (Ceylon), and Paumben Pass (Island of Rameswaram). Price R2.

PART II.—Eastern and Burma Ports, *viz.:*—

Negapatam, Madras, Cocanada, Vizagapatam, False Point, Dublat (Saugor Island), Diamond Harbour, and Kidderpore (Calcutta), Chittagong, Akyab, Elephant Point, Rangoon, Amherst, Moulmein and Port Blair. Price R2.

	Price. R a. p.
Aden pamphlet	0 8 0
Karrachee ditto	0 8 0
Ditto sheet	0 8 0
Okha, Kathiwadar and Bhavnagar pamphlet	1 0 0
Bombay pamphlet	0 8 0
Ditto sheet	0 8 0
Galle and Colombo pamphlet . . .	0 12 0
Paumben Pass ditto	0 8 0
Madras sheet	0 8 0
Hooghly River sheet	1 0 0
Rangoon River pamphlet	0 12 0
Ditto sheet	0 12 0
Moulmein River pamphlet	0 12 0

These can be purchased either directly from the office of the Tidal and Levelling Party, Survey of India, Poona, or from the following Agents: Messrs. Thacker, Spink and Company, Calcutta; Messrs. Thacker and Company, Bombay; the Manager, "Times of India," Bombay; the Port Officers at Moulmein, Chittagong, False Point, Madras, Paumben, Tuticorin, Colombo, Galle and Aden; the Vice-Chairman, Port Commissioners, Rangoon; and the Chairman, Port Trust, Kurrachee.

M. W. ROGERS, *Lieut.-Colonel, R.E.,*
Deputy Supdt., Survey of India, in charge Tidal and Levelling Operations.

EPIGRAPHIA INDICA

AND

RECORD OF THE ARCHÆOLOGICAL SURVEY.

EDITED BY

JAMES BURGESS, LL.D., C.I.E., &c.

DIRECTOR GENERAL OF THE ARCHÆOLOGICAL SURVEY OF INDIA;

ASSISTED BY

A. FUHRER, Ph.D.; E. HULTZSCH, Ph.D.; A. REA, M.R.A.S. AND H. COUSENS, M.R.A.S.

This publication is issued in quarterly parts of about 56 pages super royal 4to, and contains the Texts and Translations of Inscriptions collected by the Surveys illustrated by facsimiles; also papers on various branches of Archæology in India.

To subscribers *in advance only* R8 for four Parts; to all others and after the publication of Part II, the charge will be R12 for the four Parts. Subscriptions and addresses to be sent to the Superintendent, Government of India Printing, Calcutta.

Contents of Part I, October, 1888.—Price, R3.

1. A Prakrit Grant of the Pallava King Sivaskandavarman, by Prof. G. Buhler, C.I.E.
2. Prasasti of Lakkha Mandal at Madha, by the same.
3. The new Twelfth Edict of Asoka at Shahbazgarhi, by the same.
4. Inscription of Sam. 1311 from Dabhoi, by the same.
5. Ratnapur Inscription of Jajalladeva, by Prof. F. Keilhorn, C.I.E.
6. Malhar Inscription of Jajalladeva, by the same.
7. Ratnapur Inscription of Prithvideva, by the same.
8. Rashtrakuta Inscription of Krishna II, S. 832, by Dr. E. Hultzsch, Ph.D.

GOVERNMENT CINCHONA FEBRIFUGE.

This preparation is an efficient substitute for quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanical Garden, Calcutta, *for cash only*, at the following rates—per four-ounce tin, *R4-8*; per eight-ounce tin, *R8-8*; per pound tin, *R16-8*. The general public can be supplied by the Superintendent, Botanical Garden, *for cash only*, at the undernoted rates—per four-ounce tin, *R5-8*; per eight-ounce tin, *R10-8*; per pound tin, *R20*. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, eight annas per four and eight-ounce tins, and twelve annas ner pound tin, in addition to the foregoing rates.

گورنمنٹ سنکونا فبري فيوج

يهه دوا کوئيناٹين کا خوب قائم مقام هی اور کلکته کے بوٹانکل گارڈن يعنے کمپني باغ کے سپرنٹنڈنٹ صاحب سے هرايک ملازم سرکاري واسطے سرکاري کام اور خيرات کے اور سواے اوسکے جو کوئي ايک مشت بيس پونڈ خريد لينے سے بقيمت نقد حسب نرخ ذيل خريد کرسکتے هين يعنے نرخ چار اونس کے ٹين کا چار روپيه آٹهه آنه ; آٹهه اونس کے ٹين کا آٹهه روپيه آٹهه آنه ; ايک پونڈ کے ٹين کا سوله روپيه آٹهه آنه '

اور عوام‌الناس بوٹانکل گارڈن يعنے کمپني باغ کے سپرنٹنڈنٹ صاحب سے بقيمت نقد حسب نرخ ذيل خريد کرسکتے هين يعنے نرخ چار اونس ٹين کا پانچ روپيه آٹهه آنه ; آٹهه اونس کے ٹين کا دس روپيه آٹهه آنه ; ايک پونڈ کے ٹين کا بيس روپيه '

يهه دوا کلکته کے بڑے بڑے ولايتي اور ديسي دوا خانونمين بکتي هی ماسواے قيمت مذکورهٔ بالا کے محصول ڈاک چار اور آٹهه اونس کے ٹين کا آٹهه آنه ; اور ايک پونڈ کے ٹين کا باره آنه '

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Charts of the Bay of Bengal and adjacent sea north of the equator, showing the specific gravity, temperature and currents of the sea surface. R1-8.

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JOHN ELIOT,
Offg. Meteorological Reporter to the Government of India.

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PUBLISHED UNDER AUTHORITY.

The Indian Law Reports, published under the authority of the Governor-General in Council, appear in monthly parts, published as soon as possible after the first of each month, at Calcutta, Madras, Bombay, and Allahabad, and comprise four series,—one for the Calcutta High Court, a second for the Madras High Court, a third for the Bombay High Court, and a fourth for the Allahabad High Court. The cases heard by the Privy Council on appeal from each High Court are reported in the series for that High Court. Cases heard by the Privy Council on appeal from Provinces in India not subject to any High Court are reported in the Calcutta Series.

The Calcutta Series is distributed by the Bengal Secretariat, and the Madras, Bombay and Allahabad Series are distributed direct from Madras, Bombay, and Allahabad, respectively.

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„ the Calcutta Series. For the year . .	7 2 6	8 6 3
„ each of the Madras, Bombay and Allahabad Series. For the year	4 4 6	4 11 3

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The Government Central Book Depôt, Bombay.

„ Curator of Government Books, North-Western Provinces and Oudh.

„ Superintendent of Government Printing, Bengal.

Orders and subscriptions for 1889 should be at once registered and remitted.

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 30, 1889.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Abstract Statement of the Uncovenanted Service Family Pension Fund for the First Quarter ending 31st July 1888, compared with the corresponding quarter of the year 1887.

Particulars.	For the 1st quarter ending 31st July 1888.	For the 1st quarter ending 31st July 1887.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Balance at credit of the Fund on the Government books at the end of the previous quarter	1,05,97,467 3 2	1,02,45,505 14 8	3,51,961 4 6	.....
ADD RECEIPTS—				
Subscriptions from May to July in the Widows' Fund ...	1,28,998 8 9	1,24,942 6 9	4,056 2 0	.....
Ditto ditto Children's Fund ...	86,049 4 9	84,452 11 9	1,596 9 0	.....
Entrance fees, &c., ditto	462 7 3	624 8 0	.....	162 0 9
Amount of fines imposed under Rule 40A	292 0 11	388 7 0	.....	96 6 1
Amount at credit of subscribers under Rule 55 re-transferred to divisible surplus	1,149 12 0	.....	1,149 12 0	.....
Amount of interest imposed on arrear subscribers	1 7 0	.....	1 7 0	.....
Total Receipts ...	2,16,953 8 8	2,10,408 1 6	A 6,803 14 0	258 6 10
GRAND TOTAL ...	1,08,14,420 11 10	1,04,55,914 2	3,58,765 2 6	258 6 10
DEDUCT DISBURSEMENTS—				
Pensions payable to incumbents in the Widows' Fund ...	94,817 9 3	94,891 11 8	.....	74 2 5
Ditto ditto Children's Fund ...	66,114 5 7	66,133 10 8	.....	19 5 1
Establishment, including house-rent and contingencies ...	10,120 15 4	10,044 13 11	76 1 5	.....
Loss by exchange on remittances to England	21,435 0 4	17,926 2 7	3,508 13 9	.....
Amount of divisible surplus passed to subscribers of over 5 years standing, Widows' Fund	2,04,504 12 0	2,16,033 12 0	.....	11,529 0 0
Ditto ditto ditto, Children's Fund ...	1,21,390 8 0	1,25,121 12 0	.....	3,731 4 0
Total Disbursements ...	5,18,383 2 6	5,30,151 14 10	B 3,584 15 2	15,353 11 6
Balance in favour of the Fund	1,02,96,037 9 4	99,25,762 1 4	C 3,55,180 3 4	15,095 4 8
Proportion of divisible surplus passed to subscribers of over 5 years standing	81,474 0 0	85 288 14 0	.....	3,814 14 0

	Widows' Fund.	Children's Fund.	Widows' Fund.	Children's Fund.	Widows' Fund.	Children's Fund.	Widows' Fund.	Children's Fund.
Number of subscribers	1,546	1,022	1,539	1,023	17	.....	.....	1
Number of incumbents	451	669	452	668	.....	1	1	.
Number of subscribers sharing divisible surplus	1,213	790	1,165	787	48	3	.....	...

	Rs. A. P.
A Net increase in receipts	6,545 7 2
B Net decrease in disbursements	11,768 12 4
C Net increase in balance	3,70,275 8 0

E. E.

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ARTHUR C. E. KENNEDY, } *Auditors.*

Published by order of the Directors,
W. H. RYLAND, *Secretary.*

G. W. MACLEOD, *Accountant.*
FUND OFFICE, the 5th March 1888.

PROMISSORY NOTES.

Lost.

The upper half of Government Promissory Note No. A009538, of the 4 per cent. loan of 1879, for ₹1,000, originally standing in the name of Nandkishore, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of a duplicate in favour of the proprietor. The public are cautioned against purchasing, or otherwise dealing with, the abovementioned securities.

BALMUKAND,
Treasury Officer, Agra.

Lost.

The Government Promissory Notes, Nos. 232068 and 232069, of the 4 per cent. loan of 1st May, 1865, for ₹500 each, originally standing in the name of the Agra Bank, Limited, and last endorsed to Rozie Mazda, the proprietress, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietress. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

ROZIE MAZDA,
Care of Revd. J. H. Garden,
M. E. Mission,
Gulbarga.

Lost.

The Government Promissory Note No 259379, of the 4 per cent. Loan of 1865, for ₹1,000, originally standing in the name of Umbica Churn Banerjee, and Government Promissory Notes No. 220650, 220651, 220652 of 1865, 4 per cent., for ₹ 00 each, standing in the name of Nobin Chunder Seal and last endorsed to Bepin Behary Banerjee, the proprietors, by whom they were never endorsed to any other person. Payment of the above Notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest, and for the issue of duplicates in favour of the proprietors after two years from date of last advertisement.

UMBICA CHURN BANERJEE.
BEPIN BEHARY BANERJEE.
Jonie.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 30, 1889.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 29th March, 1889, and is hereby promulgated for general information :—

ACT No. IX OF 1889.

An Act to authorise the imposition of a Patwari-rate in the North-Western Provinces and Oudh, and make certain provisions respecting Kanungos and Patwaris in those Provinces.

WHEREAS it is expedient to authorise the imposition of a patwari-rate in the North-Western Provinces and Oudh, and make certain provisions respecting kanungos and patwaris in those provinces; It is hereby enacted as follows :—

Title and commencement.

1. (1) This Act may be called the North-Western Provinces and Oudh Kanungos and Patwaris Act, 1889; and

(2) It shall come into force on the first day of April, 1889.

Repeal.

2. (1) The Kanungos and Patwaris Act, 1882, is hereby repealed;

(2) But all rules and appointments made and patwaris' circles formed under that Act or any enactment thereby repealed shall, so far as may be, be deemed to have been respectively made and formed under this Act.

Division of Act into Parts, and local extent of the several Parts.

3. (1) The remainder of this Act is divided into Parts as follows, namely :—

Part I.—North-Western Provinces.
Part II.—Oudh.
Part III.—North-Western Provinces and Oudh.

(2) Part I extends to the North-Western Provinces, Part II to Oudh, and Part III to the North-Western Provinces and Oudh.

PART I.

NORTH-WESTERN PROVINCES.

Definitions.

4. In this Part, unless there is something repugnant in the subject or context,—

(1) "land" means land used for agricultural purposes, or waste-land which is culturable :

(2) "estate" means the whole or any part of a village separately assessed to land-revenue or separately exempt from the payment thereof :

(3) "landlord" means the person responsible for the payment of the land-revenue, if any, assessed on an estate, whether as owner, mortgagee-in-possession or otherwise, and includes a muafidar, nazránadar or other person holding land whereof the revenue has, either wholly or in part, been released, compounded for, redeemed or assigned :

(4) "tenant", used with reference to any land, means a tenant holding directly from the landlord of such land, and includes an under-proprietor of such land and a person bound to pay or deliver anything to such landlord in respect of the use or occupation of such land :

(5) "annual value" means,—

(1) where the settlement of the land-revenue of an estate is liable to periodical revision, double the amount of the land-revenue for the time being assessed on the estate, and

(2) where such settlement is not liable to such revision or where the land-revenue has been wholly or in part released, compounded for, redeemed or assigned, double the amount which, if the settlement were liable to such revision, would be assessable as land-revenue :

(6) "rent" means whatever is payable to a landlord by a tenant on account of the use or occupation of land by the tenant: and

(7) "year" means the year commencing on the first day of April.

Patwari-rate.

5. (1) Every estate shall be liable to the payment of such rate, not exceeding two per cent. on its annual value, as the Local Government imposes, for the purpose of defraying the salaries of patwaris and supervisor kanungos and any charges incurred for the supervision, maintenance and correction of patwaris' records and papers, including charges incurred in the preparation of village-maps.

(2) Such rate, hereinafter referred to as the patwari-rate, shall be payable by the landlord independently of, and in addition to, any land-revenue assessed on the estate and any rate or cess leviable under, or recognised by, the North-Western Provinces Local Rates Act, 1878, and any sum due on account of the patwari-rate shall be recoverable as if it were an arrear of land-revenue due in respect of the estate.

III of 1878.

(3) The Local Government may, by notification in the official Gazette,—

(a) prescribe by what instalments, and at what times and places, the patwari-rate is to be paid, and by whom it is to be assessed and collected;

(b) fix the periods for which, in the cases referred to in clause (2) of the definition of the expression "annual value" in section 4, assessments to the patwari-rate are to have effect;

(c) determine the cases in which, the conditions subject to which, and the officers to or by whom, orders with respect to the assessment or collection of the patwari-rate are to be appealable or subject to revision; and

(d) exempt any portion of the North-Western Provinces from the operation of this Part, or exempt any estate from liability to pay the whole or any part of the patwari-rate, and cancel such exemption.

North-Western Provinces Patwari Fund.

6. (1) There shall be formed for the North-Western Provinces a fund, to be called the North-Western Provinces Patwari Fund, and there shall be placed to the credit thereof—

(a) the proceeds of the patwari-rate, and

(b) a contribution, to be made thereto each year, of such sum as the Local Government may allot from the general revenues at its disposal.

(2) The fund so formed shall be exclusively applicable to the purpose mentioned in sub-section (1) of the last foregoing section.

(3) An account of the fund shall be published annually by the Local Government in the official Gazette.

Payment of patwari-cess to payer of patwari-rate.

7. (1) The landlord of any land in respect of which the patwari-rate is for the time being payable shall be entitled to recover from the tenant of the land such a cess as is hereinafter mentioned, that is to say,—

(a) if the rent of the tenant is payable in money, then a cess on such rent at the rate of two pies for every rupee thereof, or

(b) if the land is held rent-free or rent in respect thereof is payable in kind or in service, then a cess equivalent as nearly as may be to one per cent. of the rent in money which would on a reasonable assessment be payable in respect of the land.

(2) The cess in respect of such land as is described in clause (b) of sub-section (1) shall be computed, and be payable, in such manner as the Local Government may by general or special rules in this behalf prescribe.

Recovery of rate or cess through Revenue Courts.

8. Suits for the recovery of any sum on account of the patwari-rate, or for the recovery of the cess mentioned in the last foregoing section or the money-equivalent of such cess, and appeals and other proceedings arising out of such suits, shall be cognizable as if such suits had been included among the suits mentioned in section 93 of the North-Western Provinces Rent Act, 1881. XII of 18

PART II.

OUDH.

Definitions.

9. In this Part, unless there is something repugnant in the subject or context,—

(1) "land" means land assessed to land-revenue and includes land of which the revenue has been wholly or in part released, compounded for, redeemed or assigned:

(2) "estate" means the whole or any part of a village separately assessed to land-revenue or separately exempt from the payment thereof:

(3) "landholder" means the person in receipt of the rent of any land, whether as owner, mortgagee-in-possession or otherwise, and includes an under-proprietor with whom a sub-settlement has been made of the whole village in which the land is situated:

(4) "tenant" means the person holding directly from the landholder, and includes an under-proprietor of land, not being an under-proprietor with whom a sub-settlement has been made of the whole village in which the land is situated:

(5) "annual value" means—

(1) where the settlement of the land-revenue of an estate is liable to periodical revision, double the amount of the land-revenue assessed on the estate, and

(2) where such settlement is not liable to periodical revision or where the land-revenue or a portion thereof has been released, compounded for, redeemed or assigned, double the amount which, if the settlement were liable to periodical revision, would, but for such non-liability, release, composition, re-

demption or assignment, be assessable as land-revenue:

(6) "rent" means whatever is payable to a landholder by a tenant on account of the use or occupation of land by the tenant: and

(7) "year" means the year commencing on the first day of April.

Power to alter number and limits of patwaris' circles.

10. (1) With the previous sanction of the Local Government, the Deputy Commissioner may from time to time alter the number of patwaris' circles in his district and the respective limits of such circles.

(2) A patwari shall be appointed to each circle whether the estates in such circle are assessed to land-revenue or not.

Nomination and appointment of patwaris to fill vacancies.

11. (1) Whenever a circle is without a patwari, the proprietors of such circle, or their representatives in interest, shall, in accordance with local custom, nominate a person to be the patwari of the circle, and he shall be appointed by the Deputy Commissioner or Assistant Commissioner.

(2) In case of disagreement as to the nominee the Deputy Commissioner or Assistant Commissioner shall ascertain the local custom, if any, and shall appoint the person nominated in accordance therewith.

(3) Where no such custom can be ascertained the Deputy Commissioner or Assistant Commissioner shall appoint the nominee of those proprietors who represent the largest amount of annual value in the circle, or of their representatives in interest.

(4) If an estate is held under direct management, or if the proprietor of an estate is under the superintendence of the Court of Wards, the Deputy Commissioner or Assistant Commissioner shall be deemed to be the proprietor for the purpose of nominating a patwari under this section.

(5) If the persons in whom the nomination is vested neglect to nominate a successor to the patwari within fifteen days from the occurrence of the vacancy, the Deputy Commissioner or Assistant Commissioner shall call on them by notice to make the nomination, and, if they fail to do so within fifteen days from the receipt of the notice, the Deputy Commissioner or Assistant Commissioner shall make the appointment.

(6) If the persons in whom the nomination is vested nominate a person not qualified to perform the duties of a patwari, or in the nomination neglect to follow the local custom, the Deputy Commissioner or Assistant Commissioner shall refuse to appoint the nominee, and, if no fit person is nominated within fifteen days from the date of the notification of such refusal, shall himself appoint a person to the vacant office.

Power to make rules respecting kanungos and patwaris.

12. The Local Government may make rules consistent with this Act—

(a) regulating the appointment of supervisor kanungos and the qualifications, remuneration, suspension, dismissal, duties and supervision of kanungos and patwaris, and

(b) prescribing the fines which may be imposed on kanungos and patwaris for neglect of duty.

Patwari-rate.

13. (1) Every estate shall be liable to the payment of such rate, not exceeding one and a half per cent. on its annual value, as the Local Government imposes, for the purpose of defraying the salaries of patwaris and supervisor kanungos and any charges incurred for the supervision, maintenance and correction of patwaris' records and papers, including charges incurred in the preparation of village-maps.

(2) Such rate, hereinafter referred to as the patwari-rate, shall be payable by the landholder independently of, and in addition to, any land-revenue assessed on the estate and any rate or cess leviable under, or recognised by, the Oudh Local Rates Act, 1878, and any sum due on account of the patwari-rate shall be recoverable as if it were an arrear of land-revenue due in respect of the estate. IV of 1878.

(3) The Local Government may, by notification in the official Gazette,—

(a) prescribe by what instalments, and at what times and places, the patwari-rate is to be paid, and by whom it is to be assessed and collected;

(b) fix the periods for which, in the cases referred to in clause (2) of the definition of the expression "annual value" in section 9, assessments to the patwari-rate are to have effect;

(c) determine the cases in which, the conditions subject to which, and the officers to or by whom, orders with respect to the assessment or collection of the patwari-rate are to be appealable or subject to revision; and

(d) exempt any portion of Oudh from the operation of this Part, or exempt any estate from liability to pay the whole or any part of the patwari-rate, and cancel such exemption.

Oudh Patwari Fund.

14. (1) There shall be formed for Oudh a fund to be called the Oudh Patwari Fund, and there shall be placed to the credit thereof—

(a) the proceeds of the patwari-rate, and

(b) a contribution, to be made thereto every year, of such sum as the Local Government may allot from the general revenues at its disposal.

(2) The fund so formed shall be exclusively applicable to the purpose mentioned in sub-section (1) of the last foregoing section.

(3) An account of the fund shall be published annually by the Local Government in the official Gazette.

Payment of patwari-cess to payer of patwari-rate.

15. The landholder of any land in respect of which the patwari-rate is for the time being payable shall be entitled to recover from the tenant of the land such a cess as is hereinafter mentioned, that is to say,—

(a) if the rent of the tenant is payable in money, then a cess on such rent at the rate of one-and-a half pies for every rupee thereof, or

(b) if the land is held rent free or rent in respect thereof is payable in kind or service, then a cess equivalent as nearly as may be to three-fourths of one per cent. of the rent in money which

would on a reasonable assessment be payable in respect of the land.

(2) The cess in respect of such land as is described in clause (b) of sub-section (1) shall be computed, and be payable, in such manner as the Local Government may by general or special rules in this behalf prescribe.

Recovery of rate or cess through Revenue Courts.

16. Suits for the recovery of any sum on account of the patwari-rate, or for the recovery of the cess mentioned in the last foregoing section or the money-equivalent of such cess, and appeals and other proceedings arising out of such suits, shall be cognizable as if such suits had been included among the suits mentioned in section 108 of the Oudh Rent Act, 1886.

XXII of 1886.

Character of kanungos and patwaris and their records.

17. Every kanungo and patwari shall be deemed to be a public servant within the meaning of the Indian Penal Code, and all official records and papers kept by him shall be deemed to be public records and the property of the Government.

XLV of 1860.

PART III.

NORTH-WESTERN PROVINCES AND OUDH.

Contributions of the Government to the Patwari Funds.

18. The contributions to be made by the Local Government to the North-Western Provinces Patwari Fund and the Oudh Patwari Fund under sections 6 and 14 shall not, without the previous sanction of the Governor General in Council, amount in the aggregate in any year to a smaller sum than ten lakhs of rupees.

Obligation to furnish information necessary for the preparation of records.

19. Any person whose rights, interests or liabilities are required by any enactment for the time being in force or by any rule under any such enactment to be entered in any official record or paper by a kanungo or patwari shall be bound to furnish, on the requisition of the kanungo or patwari or of any revenue-officer engaged in compiling the record or paper, all information necessary for the correct compilation thereof.

S. HARVEY JAMES,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 29th March, 1889, and is hereby promulgated for general information :—

ACT NO. X OF 1889.

THE INDIAN PORTS ACT, 1889.

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THE FIRST SCHEDULE.—PORTS, VESSELS CHARGEABLE, RATE OF PORT-DUES AND FREQUENCY OF PAYMENT.

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The Indian Ports Act, 1889.

(Chapter I.—Preliminary.—Sections 1-3. Chapter II.—Powers of the Local Government.—Section 4.)

An Act to consolidate and amend the law relating to Ports and Port-charges.

WHEREAS it is expedient to consolidate and amend the law relating to ports and port-charges; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Title, commencement and extent.

1. (1) This Act may be called the Indian Ports Act, 1889; and

(2) It shall come into force on the first day of April, 1889.

(3) It shall extend, save as otherwise appears from its subject or context,—

(a) to the ports mentioned in the first schedule, and to such parts of the navigable rivers and channels leading to such ports respectively as have been declared to be subject to Act XXII of 1855 (*for the regulation of Ports and Port-dues*) or to the Indian Ports Act, 1875; XII of 1875.

(b) to the other ports or parts of navigable rivers or channels to which the Local Government, in exercise of the power hereinafter conferred, extends this Act:

(4) But nothing in this Act shall—

(i) apply to any vessel belonging to, or in the service of, Her Majesty or the Government of India, or to any vessel of war belonging to any Foreign Prince or State, or

(ii) deprive any person of any right of property or other private right, except as hereinafter expressly provided, or

(iii) affect any law or rule relating to the customs or any order or direction lawfully made or given pursuant thereto:

(5) And nothing in section 31 or section 32 shall apply to any port, river or channel to which the section has not been specially extended by the Local Government.

Repeal.

2. (1) The enactments mentioned in the second schedule are hereby repealed to the extent specified in the third column of that schedule.

(2) All declarations, appointments, requisitions, orders and rules made, authorizations, directions and permissions given, prohibitions issued and notifications published under any of those enactments or under any enactment repealed by any of them shall, if in force at the commencement of this Act, be deemed, so far as may be, to have been made, given, issued and published under this Act: and

(3) Any enactment or document referring to any such repealed enactment shall, so far as may be, be construed to refer to this Act or to the corresponding portion thereof.

Definitions.

3. In this Act, unless there is something repugnant in the subject or context,—

(1) "port" includes also any part of a river or channel in which this Act is for the time being in force:

(2) "port-officer" is synonymous with master-attendant:

(3) "vessel" includes anything made for the conveyance by water of human beings or of property:

(4) "master", when used in relation to any vessel, means, subject to the provisions of any other enactment for the time being in force, any person (except a pilot or harbour-master) having for the time being the charge or control of the vessel:

(5) "pilot" means a person for the time being authorized by the Local Government to pilot vessels:

(6) "ton" means a ton as determined or determinable by the rules for the time being in force for regulating the measurement of the net tonnage of British ships: and

(7) "Magistrate" means a person exercising powers under the Code of Criminal Procedure, 1882, not less than those of a Magistrate of the second class, and includes, in the towns of Calcutta, Madras and Bombay, a Presidency Magistrate. X of 1882.

CHAPTER II.

POWERS OF THE LOCAL GOVERNMENT.

Power to extend or withdraw the Act or certain portions thereof.

4. (1) With the previous sanction of the Governor General in Council, the Local Government may, by notification in the official Gazette,—

(a) extend this Act to any port in which this Act is not in force or to any part of any navigable river or channel which leads to a port and in which this Act is not in force;

(b) specially extend the provisions of section 31 or section 32 to any port to which they have not been so extended;

(c) withdraw this Act, or section 31 or section 32, from any port or any part thereof in which it is for the time being in force.

The Indian Ports Act, 1889.

(Chapter II.—Powers of the Local Government.—Sections 5-6.)

(Chapter III.—Port-officials and their Powers and Duties.—Section 7.)

(2) A notification under clause (a) or clause (b) of sub-section (1) shall define the limits of the area to which it refers.

(3) Limits defined under sub-section (2) may include any piers, jetties, landing-places, wharves, quays, docks and other works made on behalf of the public for convenience of traffic, for safety of vessels, or for the improvement, maintenance or good government of the port and its approaches, whether within or without high-water-mark, and, subject to any rights of private property therein, any portion of the shore or bank within fifty yards of high-water-mark.

(4) In sub-section (3) the expression "high-water-mark" means the highest point reached by ordinary spring tides at any season of the year.

Alteration of limits of ports.

5. (1) The Local Government may, with the previous sanction of the Governor General in Council and subject to any rights of private property, alter the limits of any port in which this Act is in force.

(2) When the Local Government alters the limits of a port under sub-section (1), it shall declare or describe, by notification in the official Gazette, and by such other means, if any, as it thinks fit, the precise extent of such limits.

Power to make port-rules.

6. (1) The Local Government may, in addition to any rules which it may make under any other enactment for the time being in force, make such rules, consistent with this Act, as it thinks necessary for any of the following purposes, namely:—

(a) for regulating the time at which, and the manner in which, vessels are to enter or leave any port subject to this Act;

(b) for regulating the berths, stations and anchorages to be occupied by vessels in any such port;

(c) for striking the yards and top-masts, and for rigging-in the booms and yards, of vessels in any such port, and for swinging or taking in davits, boats and other things projecting from such vessels;

(d) for the removal or proper hanging or placing of anchors, spars and other things being in or attached to vessels in any such port;

(e) for regulating vessels whilst taking-in or discharging passengers, ballast or cargo, or any particular kind of cargo, in any such port, and the stations to be occupied by vessels whilst so engaged;

(f) for keeping free passages of such width as may be deemed necessary within any such port, and along or near to the piers, jetties, landing-places, wharves, quays, docks, moorings and other works in or adjoining to the same, and for marking out the spaces so to be kept free;

(g) for regulating the anchoring, fastening, mooring and unmooring of vessels in any such port;

(h) for regulating the moving and warping of all vessels within any such port and the use of warps therein;

(i) for regulating the use of the mooring buoys, chains and other moorings in any such port;

(j) for fixing the rates to be paid for the use of such moorings when belonging to the Government, or of any boat, hawser or other thing belonging to the Government;

(k) for licensing and regulating catamarans plying for hire, and flats and cargo, passenger and other boats plying, whether for hire or not and whether regularly or only occasionally, in, or partly within and partly without, any such port, and for determining the quantity of cargo or number of passengers to be carried by any such vessel;

(l) for regulating the use of fires and lights within any such port;

(m) for enforcing and regulating the use of signals or signal-lights by vessels by day or by night in any such port;

(n) for regulating the number of the crew which must be on board any vessel afloat within the limits of any such port;

(o) for regulating the employment of persons engaged in cleaning or painting vessels, or in working in the bilges, boilers or double bottoms of vessels, in any such port; and

(p) for regulating the action to be taken by a master where there is disease or sickness, or a dead body, on board his vessel in any such port.

(2) The power to make rules under sub-section (1) is subject to the condition of the rules being made after previous publication:

Provided that nothing in this sub-section shall be construed to affect the validity of any rule in force immediately before the commencement of this Act and continued by section 2, sub-section (2).

CHAPTER III.

PORT-OFFICIALS AND THEIR POWERS AND DUTIES.

Appointment of conservator.

7. (1) The Local Government shall appoint some officer or body of persons to be conservator of every port subject to this Act, and may suspend or remove such officer or body.

(2) Subject to any direction by the Local Government to the contrary,—

(a) in ports where there is a port-officer, the port-officer shall be the conservator:

The Indian Ports Act, 1889.

(Chapter III.—Port-officials and their Powers and Duties.—Sections 8-13.)

(*b*) in ports where there is no port-officer, but where there is a harbour-master, the harbour-master shall be the conservator.

(*3*) Where the harbour-master is not conservator, the harbour-master and his assistants shall be subordinate to, and subject to the control of, the conservator.

(*4*) The conservator shall be subject to the control of the Local Government, or of any intermediate authority which that Government may appoint.

Power of conservator to give and enforce directions for certain specified purposes.

8. (*1*) The conservator of any port subject to this Act may, with respect to any vessel within the port, give directions for carrying into effect any rule for the time being in force therein under section 6.

(*2*) If any person wilfully and without lawful excuse refuses or neglects to obey any lawful direction of the conservator, after notice thereof has been given to him, he shall, for every such offence, be punished with fine which may extend to one hundred rupees, and with further fine which may extend to one hundred rupees for every day on which, after such notice as aforesaid, he wilfully and without lawful excuse continues to disobey the direction.

(*3*) In case of such refusal or neglect, the conservator may do, or cause to be done, all acts necessary for the purpose of carrying the direction into execution, and may hire and employ proper persons for that purpose, and all reasonable expenses incurred in doing such acts shall be recoverable by him from the person so refusing or neglecting to obey the direction.

Power to cut warps and ropes.

9. The conservator of any such port may, in case of urgent necessity, cut, or cause to be cut, any warp, rope, cable or hawser endangering the safety of any vessel in the port or at or near to the entrance thereof.

Removal of obstructions within limits of port.

10. (*1*) The conservator may remove, or cause to be removed, any timber, raft or other thing, floating or being in any part of any such port, which in his opinion obstructs or impedes the free navigation thereof or the lawful use of any pier, jetty, landing-place, wharf, quay, dock, mooring or other work on any part of the shore or bank which has been declared to be within the limits of the port and is not private property.

(*2*) The owner of any such timber, raft or other thing shall be liable to pay the reasonable expenses of the removal thereof, and if such owner or any other person has without lawful excuse caused any such obstruction or impediment, or causes any public nuisance affecting or likely to affect such free navigation or lawful use, he shall also be punished with fine which may extend to one hundred rupees.

(*3*) The conservator or any Magistrate having jurisdiction over the offence may cause any such nuisance to be abated.

Recovery of expenses of removal.

11. If the owner of any such timber, raft or other thing, or the person who has caused any such obstruction, impediment or public nuisance as is mentioned in the last foregoing section neglects to pay the reasonable expenses incurred in the removal thereof, within one week after demand, or within fourteen days after such removal has been notified in the official Gazette or in such other manner as the Local Government by general or special order directs, the conservator may cause such timber, raft or other thing, or the materials of any public nuisance so removed, or so much thereof as may be necessary, to be sold by public auction;

and may retain all the expenses of such removal and sale out of the proceeds of the sale, and shall pay the surplus of such proceeds, or deliver so much of the thing or materials as may remain unsold, to the person entitled to receive the same;

and, if no such person appears, shall cause the same to be kept and deposited in such manner as the Local Government directs;

and may, if necessary, from time to time, realize the expenses of keeping the same, together with the expenses of sale, by a further sale of so much of the thing or materials as may remain unsold.

Removal of lawful obstructions.

12. (*1*) If any obstruction or impediment to the navigation of any port subject to this Act has been lawfully made, or has become lawful by reason of the long continuance of such obstruction or impediment, or otherwise, the conservator shall report the same for the information of the Local Government, and shall, with the sanction of that Government, cause the same to be removed or altered, making reasonable compensation to the person suffering damage by such removal or alteration.

(*2*) Any dispute arising concerning such compensation shall be determined according to the law relating to like disputes in the case of land required for public purposes.

Fouling of Government moorings.

13. (*1*) If any vessel hooks or gets foul of any of the buoys or moorings laid down by or by the authority of the Local Government in any such port, the master of such vessel shall not, nor shall any other person, except in case of emergency, lift the buoy or mooring for the purpose of unhooking or getting clear from the same without the assistance of the conservator;

The Indian Ports Act, 1889.

(*Chapter III.—Port-officials and their Powers and Duties.—Sections 14-18.*)

and the conservator, immediately on receiving notice of such accident, shall assist and superintend the clearing of such vessel;

and the master of such vessel shall, upon demand, pay such reasonable expenses as may be incurred in clearing the same.

(2) Any master or other person offending against the provisions of this section shall, for every such offence, be punished with fine which may extend to one hundred rupees.

Raising or removal of wreck impeding navigation within limits of port.

14. (1) If any vessel is wrecked, stranded or sunk in any such port, so as to impede, or be likely to impede, the navigation thereof, the conservator may cause the vessel to be raised, removed or destroyed.

(2) If any property recovered by a conservator acting under sub-section (1) is unclaimed, or the person claiming it fails to pay the reasonable expenses incurred by the conservator under that sub-section and a further sum of twenty per cent. of the amount of such expenses, the conservator may sell the property by public auction, if the property is of a perishable nature, forthwith, and, if it is not of a perishable nature, at any time not less than six months after the recovery thereof.

(3) The expenses and further sum aforesaid shall be payable to the conservator out of the sale-proceeds of the property, and the balance shall be paid to the person entitled to the property recovered, or, if no such person appears and claims the balance, shall be held in deposit for payment, without interest, to any person thereafter establishing his right thereto:

Provided that the person makes his claim within three years from the date of the sale.

Power to board vessels and enter buildings.

15. (1) The conservator or any of his assistants may, whenever he suspects that any offence against this Act has been, or is about to be, committed, or whenever it is necessary for him so to do in the performance of any duty imposed upon him by this Act,

and the person appointed under this Act to receive any port-dues, fees or other charges payable in respect of any vessel, may, whenever it is necessary for him so to do in the performance of any duty imposed upon him by this Act,

either alone or with any other person, board any vessel, or enter any building or place, within the limits of any port subject to this Act.

(2) If the master of the vessel, or any person in possession or occupation of the building or place, without lawful excuse, refuses to allow any such person as is mentioned in sub-section (1) to board or enter such vessel, building or place in the performance of any duty imposed upon him by this Act, he shall for every such offence be punished with fine which may extend to two hundred rupees.

Power to require crews to prevent or extinguish fire.

16. (1) For the purpose of preventing or extinguishing fire in any port subject to this Act, the conservator or port-officer may require the master of any vessel within the port to place at his disposal such number as he requires, not exceeding three-fourths, of the crew then under the orders of such master.

(2) Any master refusing or neglecting to comply with such requisition shall be punished with fine which may extend to five hundred rupees, and any seaman then under his orders who, after being directed by the master to obey the orders of the conservator or port-officer for the purpose aforesaid, refuses to obey such orders shall be punished with fine which may extend to twenty-five rupees.

Appointment and powers of health-officer.

17. (1) The Local Government may appoint at any port subject to this Act an officer to be called the health-officer, and may suspend or remove from office any officer so appointed.

(2) A health-officer shall, subject to the control of the Local Government, have the following powers within the limits of the port for which he is appointed, namely:—

(a) with respect to any vessel, the powers conferred on a shipping-master by Act I of 1859, section 71;

(b) power to enter on board any vessel and medically examine all or any of the seamen or apprentices on board the vessel;

(c) power to require and enforce the production of the log-book and any other books, papers or documents which he thinks necessary for the purpose of enquiring into the health and medical condition of the persons on board the vessel;

(d) power to call before him and question for any such purpose all or any of those persons and to require true answers to any questions which he thinks fit to ask;

(e) power to require any person so questioned to make and subscribe a declaration of the truth of the statements made by him.

Indemnity to Government against act or default of port-official or pilot.

18. The Government shall not be responsible for any act or default of any conservator, port-officer or harbour-master of any port subject to this Act, or of any deputy or assistant of any of the authorities aforesaid, or of any person acting under the control or direction of any such authority, deputy or assistant, or for any act or default of any pilot, or

The Indian Ports Act, 1889.

(Chapter IV.—Rules for the Safety of Shipping and the Conservation of Ports.—Sections 19-27.)

for any damage sustained by any vessel in consequence of any defect in any of the moorings, hawsers or other things belonging to the Government which may be used by the vessel:

Provided that nothing in this section shall protect the Secretary of State for India in Council from a suit in respect of any act done by or under the express order or sanction of the Government.

CHAPTER IV.

RULES FOR THE SAFETY OF SHIPPING AND THE CONSERVATION OF PORTS.

General Rules.

Injuring buoys, beacons and moorings.

19. (*1*) No person shall, without lawful excuse, lift, injure, loosen or set adrift any buoy, beacon or mooring fixed or laid down by, or by the authority of, the Local Government in any port subject to this Act.

(*2*) If any person offends against the provisions of this section, he shall for every such offence be liable, in addition to the payment of the amount of damage done, to fine which may extend to two thousand rupees, or to imprisonment for a term which may extend to two years.

Wilfully loosening vessel from moorings.

20. If any person wilfully and without lawful excuse loosens or removes from her moorings any vessel within any such port without leave or authority from the owner or master of the vessel, he shall, for every such offence, be punished with fine which may extend to two hundred rupees, or with imprisonment for a term which may extend to six months.

Improperly discharging ballast.

21. (*1*) No ballast or rubbish, and no other thing likely to form a bank or shoal or to be detrimental to navigation, shall, without lawful excuse, be cast or thrown into any such port, or into or upon any place on shore from which the same is liable to be washed into any such port, either by ordinary or high tides, or by storms or land-floods.

(*2*) Any person who by himself or another so casts or throws any ballast or rubbish or any such other thing, and the master of any vessel from which the same is so cast or thrown, shall be punished with fine which may extend to five hundred rupees, and shall pay any reasonable expenses which may be incurred in removing the same.

(*3*) If, after receiving notice from the conservator of the port to desist from so casting or throwing any ballast or rubbish or such other thing, any master continues so to cast or throw it, he shall also be liable to simple imprisonment for a term which may extend to two months.

(*4*) Nothing in this section applies to any case in which the ballast or rubbish or such other thing is cast or thrown into any such port with the consent in writing of the conservator, or within any limits within which such act may be authorized by the Local Government.

Graving vessel within prohibited limits.

22. If any person graves, breams or smokes any vessel in any such port, contrary to the directions of the conservator, or at any time or within any limits at or within which such act is prohibited by the Local Government, he and the master of the vessel shall for every such offence be punished with fine which may extend to five hundred rupees each.

Boiling pitch on board vessel within prohibited limits.

23. If any person boils or heats any pitch, tar, resin, dammer, turpentine, oil or other such combustible matter on board any vessel within any such port, or at any place within its limits where such act is prohibited by the Local Government, or contrary to the directions of the conservator, he and the master of the vessel shall for every such offence be punished with fine which may extend to two hundred rupees each.

Drawing spirits by unprotected artificial light.

24. If any person, by an unprotected artificial light, draws off spirits on board any vessel within any port subject to this Act, he and the master of the vessel shall for every such offence be punished with fine which may extend to two hundred rupees each.

Warping.

25. (*1*) Every master of a vessel in any port subject to this Act shall, when required so to do by the conservator, permit warps or hawsers to be made fast to the vessel for the purpose of warping any other vessel in the port, and shall not allow any such warp or hawser to be let go until required so to do.

(*2*) A master offending against sub-section (*1*) shall be punished for every such offence with fine which may extend to two hundred rupees.

Leaving out warp or hawser after sunset.

26. (*1*) A master of a vessel shall not cause or suffer any warp or hawser attached to his vessel to be left out in any port subject to this Act after sunset in such a manner as to endanger the safety of any other vessel navigating in the port.

(*2*) A master offending against sub-section (*1*) shall be punished for every such offence with fine which may extend to two hundred rupees.

Discharge of fire-arms in port.

27. If any person, without lawful excuse, discharges any fire-arm in any port subject to this Act, or on or from any pier, landing-place, wharf or quay thereof, except a gun loaded only with gunpowder for the purpose of making

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(Chapter IV.—Rules for the Safety of Shipping and the Conservation of Ports.—Sections 28-32. Chapter V.—Port-dues, Fees and other Charges.—Section 33.)

a signal of distress, or for such other purpose as may be allowed by the Local Government, he shall for every such offence be punished with fine which may extend to fifty rupees.

Penalty on master omitting to take order to extinguish fire.

28. If the master of any vessel in which fire takes place while lying in any such port wilfully omits to take order to extinguish the fire or obstructs the conservator or the port-officer, or any person acting under the authority of the conservator or port-officer, in extinguishing or attempting to extinguish the fire, he shall be punished with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Unauthorized person not to search for lost stores.

29. (1) No person, without the permission of the conservator, shall in any port subject to this Act creep or sweep for anchors, cables or other stores lost or supposed to be lost therein.

(2) If any person offends against the provisions of sub-section (1), he shall be punished with fine which may extend to one hundred rupees.

Removing stones or injuring shores of port prohibited.

30. (1) No person without the permission of the conservator shall in any port subject to this Act remove or carry away any rock, stones, shingle, gravel, sand or soil or any artificial protection from any part of the bank or shore of the port;

and no person shall sink or bury in any part of such bank or shore, whether the same is public or private property, any mooring-post, anchor or any other thing, or do any other thing which is likely to injure or to be used so as to injure such bank or shore, except with the permission of the conservator, and with the aid or under the inspection of such person, if any, as the conservator may appoint to take part in, or overlook the performance of, such work.

(2) If any person offends against sub-section (1), he shall for every such offence be punished with fine which may extend to one hundred rupees and shall pay any reasonable expenses which may be incurred in repairing any injury done by him to the bank or shore.

Special Rules.

Moving of vessels without pilot or permission of harbour-master.

31. (1) No vessel of the measurement of two hundred tons or upwards shall enter, leave or be moved in any port to which this section has been specially extended without having a pilot, harbour-master or assistant of the port-officer or harbour-master on board;

and no vessel of any measurement less than two hundred tons and exceeding one hundred tons shall enter, leave or be moved in any such port without having a pilot, harbour-master or assistant of the port-officer or harbour-master on board, unless authority in writing so to do has been obtained from the conservator or some officer empowered by him to give such authority.

(2) If any vessel, except in case of urgent necessity, enters, leaves or is moved in the port contrary to the provisions of sub-section (1), the master of the vessel shall for every such offence be punished with fine which may extend to two hundred rupees, unless upon application to the proper officer the master was unable to procure a pilot, harbour-master or assistant of the port-officer or harbour-master to go on board the vessel.

(3) Nothing in sub-sections (1) and (2) shall apply to Native vessels when they are entering, leaving or being moved in the port of Bombay.

(4) If any question arises as to whether any vessel is a Native vessel within the meaning of this section, the decision thereon of such authority as the Governor of Bombay in Council may appoint in this behalf shall be conclusive.

Provision of certain vessels with fire-extinguishing apparatus.

32. (1) Every vessel exceeding the measurement of two hundred tons and lying in any port to which this section has been specially extended shall be provided with a proper force-pump and hose and appurtenances, for the purpose of extinguishing any fire which may occur on board.

(2) The master of such a vessel who, having been required by the conservator to comply with the provisions of sub-section (1), neglects or refuses, without lawful excuse, so to do for the space of seven days after such requisition, shall be punished with fine which may extend to five hundred rupees.

CHAPTER V.

PORT-DUES, FEES AND OTHER CHARGES.

Levy of port-dues.

33. (1) In each of the ports mentioned in the first schedule such port-due, not exceeding the amount specified for the port in the third column of the schedule as the Local Government directs, shall be levied on vessels entering the port and described in the second column of the schedule, but not oftener than the time fixed for the port in the fourth column of the schedule.

(2) Whenever the Local Government, with the previous sanction of the Governor General in Council, declares any other port to be subject to this Act, it may, with the like sanction, by the same or any subsequent declaration, further declare,—

(a) in the terms of any of the entries in the second column of the first schedule, the

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(Chapter V.—Port-dues, Fees and other Charges.—Sections 34-36.)

vessels which are to be chargeable with port-dues on entering the port,

(*b*) the highest rates at which such dues may be levied in respect of vessels chargeable therewith, and

(*c*) the times at which such vessels are to be so chargeable.

(*3*) All port-dues now leviable in any port shall continue to be so leviable until it is otherwise declared in exercise of the powers conferred by this section.

(*4*) An order increasing or imposing port-dues under this section shall not take effect till the expiration of sixty days from the day on which the order was published in the local official Gazette.

Variation of port-dues by Local Government.

34. The Local Government may exempt the vessels entering a port subject to this Act from payment of port-dues and cancel the exemption, or may vary the rates at which port-dues are to be levied in the port, in such manner as, having regard to the receipts and charges on account of the port, it thinks expedient, by reducing or raising the dues, or any of them :

Provided that the rates shall not in any case exceed the amount authorized to be taken by or under this Act.

Fees for pilotage and certain other services.

35. (*1*) Within any port subject to this Act, fees may be charged for pilotage, hauling, mooring, re-mooring, hooking, measuring and other services rendered to vessels, at such rates as the Local Government may direct :

Provided that, in the case of fees for pilotage, the previous sanction of the Governor General in Council has been obtained.

(*2*) The fees now chargeable for such services shall continue to be chargeable unless and until they are altered in exercise of the power conferred by sub-section (*1*).

Receipt, expenditure and account of port-charges.

36. (*1*) The Local Government shall appoint some officer or body of persons at every port at which any dues, fees or other charges are authorized to be taken by or under this Act to receive the same and, subject to the control of the Local Government, to expend the receipts on any of the objects authorized by this Act.

(*2*) Such officer or body shall keep for the port a distinct account, to be called the port fund account, showing, in such detail as the Local Government prescribes, the receipts and expenditure of the port, and shall publish annually as soon after the first day of April as may be practicable an abstract, in such form as that Government prescribes, of the account for the past financial year.

(*3*) If, for any of the purposes of this Act, an advance of money has been or shall be made by the Government on account of any port subject to this Act, simple interest upon that advance, or upon so much of it as remains or shall remain unrepaid, at such rate as the Governor General in Council may determine, shall be charged in the port fund account of the port.

(*4*) All moneys received under this Act at or on account of any port subject to this Act, excluding receipts on account of pilotage but including—

(*a*) fines,

(*b*) proceeds of waifs, and

(*c*) any balance of the proceeds of a sale under section 14 where no right to the balance has been established on a claim made within three years from the date of the sale,

shall be credited in the port fund account of the port.

(*5*) All expenses incurred for the sake of any such port, excluding expenses on account of pilotage but including—

(*a*) the pay and allowances of all persons upon the establishment of the port,

(*b*) the cost of buoys, beacons, lights and all other works maintained chiefly for the benefit of vessels being in or entering or leaving the port or passing through the rivers or channels leading thereto,

(*c*) pensions, allowances and gratuities of persons who have been employed in the port under this or any other enactment relating to ports and port-dues, or such portion of those pensions, allowances and gratuities as the Local Government may by rule determine,

(*d*) with the previous sanction of the Local Government, contributions towards the support of public hospitals or dispensaries suitable for the reception or relief of seamen or otherwise towards the provision of sanitary superintendence and medical aid for the shipping in the port and for seamen, whether ashore or afloat, belonging to vessels in the port, and

(*e*) with the like sanction, contributions towards sailors' homes, institutes, rest-houses and coffee-houses and for other purposes connected with the health, recreation and temporal well-being of sailors,

shall be charged to the port fund account of the port.

(*6*) Subject to the provisions of any local law as to the disposal of any balance from time to time standing to the credit of a port fund account, any such balance may be temporarily invested in such manner as the Local Government may direct.

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(*Chapter V.—Port-dues, Fees and other Charges.—Sections 37-39.*)

Grouping of ports.

37. (*1*) The Local Government may direct that for the purposes of the last foregoing section any number of ports shall be regarded as constituting a single port, and thereupon all moneys to be credited to the port fund account under sub-section (*4*) of that section shall form a common port fund account which shall be available for the payment of all expenses incurred for the sake of any of the ports :

Provided with respect to the ports of Calcutta, Madras, Bombay, Rangoon, Karáchi, Chittagong and Aden, that none of those ports may be grouped with any other port, and that the port fund account of each of those ports shall be kept separate from the port fund account of any other port.

(*2*) Where ports are grouped by or under this Act, the following consequences ensue, namely :—

(*a*) the Local Government, in the exercise of its control over expenditure debitable to the common port fund account of the group, may, with the previous sanction of the Governor General in Council, make rules with respect to the expenditure of the fund for the sake of the several ports of the group on the objects authorised by this Act, and shall cause effect to be given to any directions which the Governor General in Council may deem it necessary to issue with respect to such expenditure ; and

(*b*) the Local Government may exercise its authority under section 34 as regards all the ports in the group collectively or as regards any of them separately.

Receipts for port-charges.

38. The person to whom any dues, fees or other charges authorized to be taken by or under this Act are paid shall grant to the person paying the same a proper voucher in writing under his hand, describing the name of his office, the port or place at which the dues, fees or other charges are paid, and the name, tonnage and other proper description of the vessel in respect of which the payment is made.

Master to report arrival.

39. (*1*) Within twenty-four hours after the arrival within the limits of any port subject to this Act of any vessel liable to the payment of port-dues under this Act the master of the vessel shall report her arrival to the conservator of the port.

(*2*) A master failing without lawful excuse to make such report within the time aforesaid shall for every such offence be punished with fine which may extend to one hundred rupees.

(*3*) Nothing in this section applies to tug-steamers, ferry-steamers or river-steamers plying to and from any of the ports subject to this Act or to ballam-boats plying to and from the port of Chittagong.

Conservator may in certain cases ascertain draught and charge expense to master.

40. If any vessel liable to the payment of port-dues is in any such port without proper marks on the stem and stern posts thereof for denoting her draught, the conservator may cause the same to be ascertained by means of the operation of hooking, and the master of the vessel shall be liable to pay the expenses of the operation.

Ascertainment of tonnage of vessel liable to port-dues.

41. In order to ascertain the tonnage of any vessel liable to pay port-dues the following rules shall be observed :—

(*1*) (*a*) If the vessel is a British registered vessel, or a vessel registered under Act X of 1841 or Act XI of 1850 or under any other law for the time being in force for the registration of vessels in British India, the conservator may require the owner or master of the vessel or any person having possession of her register to produce the register for inspection.

(*b*) If the owner or master or such person neglects or refuses to produce the register or otherwise to satisfy the conservator as to what is the true tonnage of the vessel in respect of which the port-dues are payable, he shall be punished with fine which may extend to one hundred rupees, and the conservator may cause the vessel to be measured, and the tonnage thereof to be ascertained, according to the mode of measurement prescribed by the rules for the time being in force for regulating the measurement of British vessels, and in such case the owner or master of the vessel shall also be liable to pay the expenses of the measurement.

(*2*) If the vessel is not a British registered vessel or a vessel registered under Act X of 1841 or Act XI of 1850, or under any other law for the time being in force for the registration of vessels in British India, and the owner or master thereof fails to satisfy the conservator as to what is her true tonnage according to the mode of measurement prescribed by the rules for the time being in force for regulating the measurement of British vessels, the conservator shall cause the vessel to be measured and the tonnage thereof to be ascertained, according to the mode aforesaid, and in such case the owner or master of the vessel shall be liable to pay the expenses of the measurement.

(*3*) If the vessel is a vessel of which the tonnage cannot be ascertained according to

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the mode of measurement mentioned in clauses (1) and (2), the tonnage of the vessel shall be determined by the conservator on such an estimate as may seem to him to be just.

Distraint and sale on refusal to pay port-charges.

42. If the master of any vessel in respect of which any port-dues, fees or other charges are payable under this Act refuses or neglects to pay the same on demand, the authority appointed to receive such port-dues, fees or other charges may distrain or arrest the vessel, and the tackle, apparel and furniture belonging thereto, or any part thereof, and detain the same until the amount due is paid;

and in case any part of the port-dues, fees or other charges, or of the costs of the distress or arrest or of the keeping of the vessel or other thing distrained or arrested, remains unpaid for the space of five days next after any such distress or arrest, may cause the vessel or other thing distrained or arrested to be sold, and with the proceeds of such sale may satisfy the port-dues, fees or other charges and the costs, including the costs of sale, remaining unpaid, and shall render the surplus, if any, to the master of the vessel upon demand.

No port-clearance to be granted until port-charges are paid.

43. The officer of Government whose duty it is to grant a port-clearance for any vessel shall not grant such clearance—

(a) until her owner or master, or some other person, has paid or secured to the satisfaction of such officer the amount of all port-dues, fees and other charges, and of all fines, penalties and expenses to which the vessel or her owner or master is liable under this Act;

(b) until all expenses, which by the Merchant Shipping Act, 1854, section 228, are to be borne by her owner, incurred since her arrival in the port from which he seeks clearance, have been paid.

17 & 18 Vict. c. 104.

Port-charges payable in one port recoverable at any other port.

44. (1) If the master of any vessel in respect of which any such sum as is mentioned in the last foregoing section is payable causes her to leave any port without having paid the sum, the authority appointed to receive port-dues, fees and other charges at the port under this Act may require in writing the authority appointed to receive port-dues, fees and other charges under this Act at any other port in British India to which she may proceed, or in which she may be, to levy the sum.

(2) The authority to whom the requisition is directed shall proceed to levy such sum in the manner prescribed in section 42, and a certificate purporting to be made by the authority appointed to receive port-dues, fees and other charges at the port where such sum as is mentioned in the last foregoing section became payable, stating the amount payable, shall be sufficient *primâ facie* proof of such amount in any proceeding under section 42, and also (in case the amount payable is disputed) in any subsequent proceeding under section 59.

Penalty for evading payment of port-charges.

45. (1) If the master of a vessel evades the payment of any such sum as is mentioned in section 43, he shall be punished with fine which may extend to five times the amount of the sum.

(2) In any proceeding before a Magistrate on a prosecution under sub-section (1), any such certificate as is mentioned in section 44, sub-section (2), stating that the master has evaded such payment, shall be sufficient *primâ facie* proof of the evasion, unless the master shows to the satisfaction of the Magistrate that the departure of the vessel without payment of the sum was caused by stress of weather, or that there was lawful or reasonable ground for such departure.

(3) Any Magistrate having jurisdiction under this Act in any port to which the vessel may proceed, or in which she may be found, shall be deemed to have jurisdiction in any proceeding under this section.

Port-due on vessels in ballast.

46. A vessel entering any port subject to this Act (other than a port in Burma) in ballast and not carrying passengers shall be charged with a port-due at a rate to be determined by the Local Government and not exceeding three-fourths of the rate with which she would otherwise be chargeable.

Port-due on vessels not discharging or taking in cargo.

47. When a vessel enters a port subject to this Act, but does not discharge or take in any cargo or passengers therein (with the exception of such unshipment and reshipment as may be necessary for purposes of repair), she shall be charged with a port-due at a rate to be determined by the Local Government and not exceeding half the rate with which she would otherwise be chargeable:

Provided that a vessel entering any of the ports within the territories administered by the Governor of Fort St. George in Council and leaving the same within forty-eight hours, without discharging or taking in any passengers or cargo, shall not be charged with any port-due.

Port-dues not chargeable on pleasure-yachts or on vessels re-entering from stress of weather.

48. No port-due shall be chargeable in respect of any pleasure-yacht, nor shall any such due be chargeable in respect of any vessel which, having left any port, is compelled to re-enter it by stress of weather or in consequence of having sustained any damage.

Power to impose hospital port-dues.

49. (1) The Local Government may, by notification in the official Gazette, order that there shall be

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(Chapter V.—Port-dues, Fees and other Charges—Section 50. Chapter VI.—Hoisting Signals.—Sections 51-53.) Chapter VII—Provisions with respect to Penalties.—Sections 54-56.)

paid in respect of every vessel entering any port subject to this Act, within a reasonable distance of which there is a public hospital or dispensary suitable for the reception or relief of seamen requiring medical aid, such further port-dues not exceeding one anna per ton as the Local Government thinks fit.

(2) Such port-dues shall be called hospital port-dues, and the Local Government shall, in making any order under sub-section (1), have regard to any contributions made under section 36, sub-section (5), clause (d).

(3) An order imposing or increasing hospital port-dues shall not take effect till the expiration of sixty days from the day on which the order was published in the local official Gazette.

(4) Whenever the Local Government is satisfied that proper provision has been made by the owners or agents of any class of vessels for giving medical aid to the seamen employed on board such class of vessels, or that such provision is unnecessary in the case of any class of vessels, it may, by notification in the official Gazette, exempt such class of vessels from any payment under this section.

(5) The Local Government may, by notification in the official Gazette, cancel any order under sub-section (1) or withdraw any exemption under sub-section (4).

Application and account of hospital port-dues.

50. (1) Hospital port-dues shall be applied, as the Local Government may direct, to the support of any such hospital or dispensary as aforesaid, or otherwise for providing sanitary superintendence and medical aid for the shipping in the port in which they are levied and for the seamen belonging to the vessels therein, whether such seamen are ashore or afloat.

(2) The Local Government shall publish annually in the official Gazette, as soon after the first day of April as may be, an account, for the past financial year, of the sums received as hospital port-dues at each port where such dues are payable, and of the expenditure charged against those receipts.

(3) Such account shall be published as a supplement to the abstract published under section 36, sub-section (2).

CHAPTER VI.

HOISTING SIGNALS.

Master to hoist number of vessel.

51. (1) The master of every inward or outward bound vessel, on arriving within signal-distance of any signal-station established within the limits of the river Hooghly, or within the limits of any part of a river or channel leading to a port subject to this Act, shall, on the requisition of the pilot in charge of the vessel, signify the name of the vessel by hoisting the number by which she is known, or by adopting such other means to this end as may be practicable and usual, and shall keep the signal flying until it is answered from the signal-station.

(2) If the master of a vessel arriving as aforesaid offends against sub-section (1), he shall be punished for every such offence with fine which may extend to one thousand rupees.

Pilot to require master to hoist number.

52. (1) Every pilot in charge of a vessel shall require the number of the vessel to be duly signalled as provided by the last foregoing section.

(2) When, on such requisition from the pilot, the master refuses to hoist the number of a vessel, or to adopt such other means of making her name known as may be practicable and usual, the pilot may, on arrival at the first place of safe anchorage, anchor the vessel and refuse to proceed on his course until the requisition has been complied with.

Penalty on pilot disobeying provisions of this Chapter.

53. Any pilot in charge of a vessel who disobeys, or abets disobedience to, any of the provisions of this Chapter shall be punished with fine which may extend to five hundred rupees for each instance of such disobedience or abetment, and in addition shall be liable to have his authority to act as a pilot withdrawn.

CHAPTER VII.

PROVISIONS WITH RESPECT TO PENALTIES.

Penalty for disobedience to rules and orders of the Local Government.

54. If any person disobeys any rule or order which a Local Government has made in pursuance of this Act and for the punishment of disobedience to which express provision has not been made elsewhere in this Act, he shall be punished for every such offence with fine which may extend to one hundred rupees.

Offences how triable, and penalties how recovered.

55. All offences against this Act shall be triable by a Magistrate, and any Magistrate may, by warrant under his hand, cause the amount of any fine imposed upon the owner or master of any vessel, for any offence committed on board of the vessel, or in the management thereof, or otherwise in relation thereto, whereof the owner or master is convicted, to be levied by distress and sale of the vessel, and the tackle, apparel and furniture thereof, or so much thereof as is necessary.

Costs of conviction.

56. (1) In case of any conviction under this Act the convicting Magistrate may order the offender to pay the costs of the conviction in addi-

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(Chapter VII.—Provisions with respect to Penalties.—Sections 57-61.)

(Chapter VIII.—Supplemental Provisions.—Sections 62-64.)

tion to any fine or expenses to which he may be liable.

(2) Such costs may be assessed by the Magistrate, and may be recovered in the same manner as any fine under this Act.

Ascertainment and recovery of expenses and damages payable under this Act.

57. (1) If any dispute arises as to the sum to be paid in any case as expenses or damages under this Act, it shall be determined by a Magistrate upon application made to him for that purpose by either of the disputing parties.

(2) Whenever any person is liable to pay any sum, not exceeding one thousand rupees, as expenses or damages under this Act, any Magistrate, upon application made to him by the authority to whom the sum is payable, may, in addition to or instead of any other means for enforcing payment, recover the sum as if it were a fine.

Costs of distress.

58. Whenever any fine, expenses or damages is or are levied under this Act by distress and sale, the costs of the distress and sale may be levied in addition to such fine, expenses or damages, and in the same manner.

Magistrate to determine the amount to be levied in case of dispute.

59. If any dispute arises concerning the amount leviable by any distress or arrest under this Act or the costs payable under the last foregoing section, the person making the distress or using the arrest may detain the goods distrained or arrested, or the proceeds of the sale thereof, until the amount to be levied has been determined by a Magistrate, who, upon application made to him for that purpose, may determine the amount, and award such costs to be paid by either of the parties to the other of them as he thinks reasonable, and payment of such costs, if not paid on demand, shall be enforced as if they were a fine.

Jurisdiction over offences beyond local limits of jurisdiction.

60. (1) Any person offending against the provisions of this Act in any port subject to this Act shall be punishable by any Magistrate having jurisdiction over any district or place adjoining the port.

(2) Such Magistrate may exercise all the powers of a Magistrate under this Act, in the same manner and to the same extent as if the offence had been committed locally within the limits of his jurisdiction, notwithstanding that the offence may not have been committed locally within such limits, and, in case any such Magistrate exercises the jurisdiction hereby vested in him, the offence shall be deemed, for all purposes, to have been committed locally within the limits of his jurisdiction.

Conviction to be quashed on merits only.

61. (1) No conviction, order or judgment of any Magistrate under this Act shall be quashed for error of form or procedure, but only on the merits, and it shall not be necessary to state, on the face of the conviction, order or judgment, the evidence on which it proceeds.

(2) If no jurisdiction appears on the face of the conviction, order or judgment, but the depositions taken supply that defect, the conviction, order or judgment shall be aided by what so appears in the depositions.

CHAPTER VIII.

SUPPLEMENTAL PROVISIONS.

Hoisting unlawful colours in port.

62. (1) If any vessel belonging to any of Her Majesty's subjects, or sailing under British colours, hoists, carries or wears, within the limits of any port subject to this Act, any flag, jack, pennant or colours, the use whereof on board such vessel has been prohibited by the Merchant Shipping Act, 1854, or any other statute now or hereafter to be in force, or by any proclamation made or to be made in pursuance of any such statute, or by any of Her Majesty's regulations in force for the time being, the master of the vessel shall, for every such offence, be punished with fine which may extend to fifty rupees. 17 & 18 Vict., c. 104.

(2) Such fine shall be in addition to any other penalty recoverable in respect of such an offence.

(3) The conservator of the port, or any officer of Her Majesty's Navy or Indian Marine Service, may enter on board any such vessel, and seize and take away any flag, jack, pennant or colours so unlawfully hoisted, carried or worn on board the same.

Foreign deserters.

63. Any Magistrate, upon an application being made to him by the Consul of any Foreign Power to which the Foreign Deserters Act, 1852, has by an order of Her Majesty in Council been, or shall hereafter be, declared to be applicable, or by the representative of such Consul, and upon complaint on oath of the desertion of any seaman, not being a slave, from any vessel of such Foreign Power, may, until a revocation of such Order in Council has been publicly notified, issue his warrant for the apprehension of any such deserter, and, upon due proof of the desertion, may order him to be conveyed on board the vessel to which he belongs, or, at the instance of the Consul, to be detained in custody until the vessel is ready to sail, or, if the vessel has sailed, for a reasonable time not exceeding one month: 15 & 16 Vict., c. 26.

Provided that a deposit be first made of such sum as the Magistrate deems necessary for the subsistence of the deserter during the detention, and that the detention of the deserter shall not be continued beyond twelve weeks.

Application of sections 10 and 21.

64. (1) The provisions of sections 10 and 21 shall be applicable to all ports heretofore or hereafter declared by the Local Government to be ports for the shipment and landing of goods but not otherwise subject to this Act, and may be enforced by any Magistrate to

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(Chapter VIII.—Supplemental Provisions.—Sections 65-70.)

whose ordinary jurisdiction any such port is subject.

(2) Any penalties imposed by him, and any expenses incurred by his order, under the said provisions shall be recoverable respectively in the manner provided in sections 55 and 57.

(3) In any of the said ports for the shipment and landing of goods the consent referred to in section 21, sub-section (4), may be given by the principal officer of customs at such port or by any other officer appointed in that behalf by the Local Government.

Application of Maulmain and Bassein port-dues.

65. The port-due leviable under this Act in either of the ports of Maulmain and Bassein shall, to the extent of one anna and six pie per ton, be applicable in the first place to defray the expenses of maintaining the existing port-lights of Burma.

Validation of irregular contributions.

66. Any money contributed before the passing of this Act from any port fund for any purpose connected with the health, recreation and well-being of sailors shall be deemed to have been lawfully contributed from the fund.

Grant of sites for sailors' institutes.

67. Any local authority in which any immoveable property in or near a port is vested may, with the previous sanction of the Local Government, appropriate, and either retain and apply, or transfer by way of gift or otherwise, the whole or any part of the property as a site for, or for use as, a sailors' home or other institution for the health, recreation and temporal well-being of sailors.

Exercise of powers of conservator by his assistants.

68. (1) All acts, orders or directions by this Act authorized to be done or given by any conservator may, subject to his control, be done or given by any harbour-master or any deputy or assistant of such conservator or harbour-master.

(2) Any person authorized by this Act to do any act may call to his aid such assistance as may be necessary.

Service of written notices of directions.

69. Any written notice of a direction given under this Act, left for the master of any vessel with any person employed on board thereof, or affixed on a conspicuous place on board of the vessel, shall, for the purposes of this Act, be deemed to have been given to the master thereof.

Publication of orders of Local Government.

70. Every declaration, order and rule of a Local Government made in pursuance of this Act shall be published in the official Gazette, and a copy thereof shall be kept in the office of the conservator and at the custom-house, if any, of every port to which the declaration, order or rule relates, and shall there be open at all reasonable times to the inspection of any person without payment of any fee.

The Indian Ports Act, 1889.

(*The First Schedule.—Ports, Vessels chargeable, Rate of Port-dues and Frequency of Payment.*)

THE FIRST SCHEDULE.

PORTS, VESSELS CHARGEABLE, RATE OF PORT-DUES AND FREQUENCY OF PAYMENT.

(*See sections 1 and 33.*)

PART I.—BENGAL.

Name of port.	Vessels chargeable.	Rate of port-dues.	Due how often chargeable in respect of same vessel.
1	2	3	4
Calcutta .	Sea-going vessels of twenty tons and upwards.	Not exceeding four annas per ton: provided that, in the case of *dhonis* and country vessels employed in the coasting trade, the rate shall be one-half the rate chargeable in respect of other vessels.	Whenever the vessel enters the port, except in the case of *dhonis* and country vessels employed in the coasting trade, which shall not be chargeable with port-dues at the same port more than once in sixty days.
	Tug-steamers and river-steamers.	Not exceeding four annas per ton.	Once between the 1st January and the 30th June, and once between the 1st July and the 31st December, in each year.
Chittagong . .	Sea-going vessels of ten tons and upwards, not being ballam-boats.	Not exceeding four and a half annas per ton.	Whenever the vessel enters the port, except in the case of mail-steamers and coasting vessels, which shall not be chargeable more than once in sixty days.
	Tug-steamers and river-steamers.	Ditto . . .	Once between the 1st January and the 30th June, and once between the 1st July and the 31st December, in each year.
	Ballam-boats .	Not exceeding one anna per ton.	Whenever the vessel enters the port.
Cuttack Ports,—namely, False Point and Pooree.	Sea-going vessels of ten tons and upwards.	Not exceeding four annas per ton.	Whenever the vessel enters any one of the ports, except in the case of mail-steamers and coasting vessels, which shall not be chargeable more than once in sixty days.
Balasore Ports,—namely, Balasore, Chúráman, Laichhunpur, Chánua, Subarnarekha, Dhamra (Chandbally) and Sartha.	Ditto .	Ditto .	Ditto.

The Indian Ports Act, 1889.

(The First Schedule.—Ports, Vessels chargeable, Rate of Port-dues and Frequency of Payment.)

PART II.—MADRAS PRESIDENCY.

Name of port.	Vessels chargeable.	Rate of port-dues.	Due how often chargeable in respect of same vessel.
1	2	3	4
Madras	Sea-going vessels of fifteen tons and upwards.	*Foreign Vessels.*	
		(*a*) In the case of a foreign ship or steamer, engaged in trade with the Straits Settlements or Ceylon, calling at Madras, not exceeding four annas a ton.	The payment of the due at the port will exempt the ship or steamer for a period of sixty days from liability to pay the due again.
		(*b*) In the case of any other foreign ship or steamer calling at Madras, not exceeding four annas a ton.	The due is payable on each entry into the port.
		Coasting Vessels.	
		(*c*) In the case of a coasting ship calling at Madras, not exceeding one and a half annas a ton.	The payment of the due at the port will exempt the ship for a period of sixty days from liability to pay the due again.
		(*d*) In the case of a coasting steamer calling at Madras, not exceeding three annas a ton.	The due is payable once in thirty days.

Eastern Group.

District.	Port.	Vessels chargeable.	Rate of port-dues.	Due how often chargeable in respect of same vessel.
Ganjam.	1. Gopálpur. 2. Sonnapuram. 3. Baruva. 4. Púndi. 5. Calingapatam.	Sea-going vessels of fifteen tons and upwards.	*Foreign Vessels.*	
			(*a*) In the case of a foreign ship or steamer, engaged in trade with the Straits Settlements, calling at any one port in the Eastern group, not exceeding three annas a ton.	The payment of the due at the port will exempt the ship or steamer for a period of sixty days from liability to pay the due again at that port.
Vizagapatam.	6. Konada. 7. Bimlipatam. 8. Vizagapatam. 9. Pudimadaka. 10. Pentakota.		(*b*) In the case of any other foreign ship or steamer calling at any one port in the Eastern group, not exceeding three annas a ton.	The due is payable on each entry into the port.
Godávari.	11. Uppada. 12. Cocanada. 13. Coringa. 14. Bendamurlanka. 15. Narsápur. 16. Perupalem.		(*c*) In the case of a foreign ship or steamer, engaged in trade with the Straits Settlements, calling at more than one port in the Eastern group, not exceeding four and a half annas a ton.	The payment of the due at the first port called at in the group will exempt the ship or steamer for a period of sixty days from liability to pay the due again at that or any other port in the group.
Kistna .	17. Masulipatam. 18. Penumudi. 19. Morutota. 20. Nagayalanka. 21. Kottapalem. 22. Gangadipalem. 23. Nizampatnam 24. Ipurupalem. 25. Bodduvanipalem. 26. Motupalle.		(*d*) In the case of any other foreign ship or steamer calling at more than one port in the Eastern group, not exceeding four and a half annas a ton.	The due is payable once for the voyage.
			Coasting Vessels.	
			(*e*) In the case of a coasting ship calling at any port, not exceeding one and a half annas a ton.	The payment of the due at the port will exempt the ship for a period of sixty days from liability to pay the due again at that port.
Nellore .	27. Kanuparti. 28. Kottapatnam. 29. Itamukkala. 30. Pakala. 31. Karedu. 32. Ramayapatnam. 33. Chennayyapalem. 34. Tummalapenta. 35. Juvaladinne.		(*f*) In the case of a coasting steamer calling at one or more ports in the Eastern group, not exceeding three annas a ton.	The payment of the due at the first port called at in the group will exempt the steamer for a period of thirty days from liability to pay the due again at that or any other port in the group.

The Indian Ports Act, 1889.

(The First Schedule.—Ports, Vessels chargeable, Rate of Port-dues and Frequency of Payment.)

PART II.—MADRAS PRESIDENCY—*contd.*

Name of port.		Vessels chargeable.	Rate of port-dues.	Due how often chargeable in respect of same vessel.
1		2	3	4
Eastern Group—contd.				
District.	Port.			
Nellore —*contd.*	36. Iskapalle.	Sea-going vessels of fifteen tons and upwards.	*Foreign Vessels.*	
	37. Ponnapudi.		(*a*) In the case of a foreign ship or steamer, engaged in trade with the Straits Settlements, calling at any one port in the Eastern group, not exceeding three annas a ton.	The payment of the due at the port will exempt the ship or steamer for a period of sixty days from liability to pay the due again at that port.
	38. Maipadu.			
	39. Kistnapatam.			
	40. Pamanji.			
	41. Tupili.			
	42. Dugarazpatnam.			
	43. Pudi.			
Chingleput.	44. Pulicat.			
	45. Ennore.			
	46. Covelong.		(*b*) In the case of any other foreign ship or steamer calling at any one port in the Eastern group, not exceeding three annas a ton.	The due is payable on each entry into the port.
South Arcot.	47. Marakanam.			
	48. Cuddalore.			
	49. Porto Novo.			
Tanjore.	50. Tirumalavasal.			
	51. Kodiyampalaiyam.			
	52. Tranquebar.		(*c*) In the case of a foreign ship or steamer, engaged in trade with the Straits Settlements, calling at more than one port in the Eastern group, not exceeding four and a half annas a ton.	The payment of the due at the first port called at in the group will exempt the ship or steamer for a period of sixty days from liability to pay the due again at that or any other port in the group.
	53. Nagore.			
	54. Negapatam.			
	55. Velankani.			
	56. Topputurai.			
	57. Point Calimere.			
	58. Mutupet.			
	59. Adirampatnam.			
	60. Gopalapatnam.		(*d*) In the case of any other foreign ship or steamer calling at more than one port in the Eastern group, not exceeding four and a half annas a ton.	The due is payable once for the voyage.
	61. Kattumavadi.			
	62. Krishnajipatnam.			
	63. Ammapatnam.			
	64. Kottaipatnam			
	65. Sundarapandiyapatnam.			
Madura.	66. Pasipatnam.		*Coasting Vessels.*	
	67. Damodarapatnam.			
	68. Tondi.		(*e*) In the case of a coasting ship calling at any port, not exceeding one and a half annas a ton.	The payment of the due at the port will exempt the ship for a period of sixty days from liability to pay the due again at that port.
	69. Nambitalai.			
	70. Pudupatnam.			
	71. Karangadu.			
	72. Tiruppalankudi.			
	73. Devipatnam.			
	74. Mudiyanpatnam.			
	75. Attankarai.		(*f*) In the case of a coasting steamer calling at one or more ports in the Eastern group, not exceeding three annas a ton.	The payment of the due at the first port called at in the group will exempt the steamer for a period of thirty days from liability to pay the due again at that or any other port in the group.
	76. Emanangundu.			
	77. Pillaimadum.			
	78. Pámbam.			
	79. Rámesvaram.			
	80. Mandapam.			
	81. Vedalai.			
	82. Marakkayapatnam.			
	83. Muttupettai.			
	84. Kilakarai.			
	85. Ervadi.			
	86. Valinokkam.			
Tinnevelly.	87. Vaippar.			
	88. Tuticorin.			
	89. Kayalpatnam.			
	90. Kulasekharapatnam.			

The Indian Ports Act, 1889.

(*The First Schedule.—Ports, Vessels chargeable, Rate of Port-dues and Frequency of Payment.*)

PART II.—MADRAS PRESIDENCY—*concld.*

Name of port.		Vessels chargeable.	Rate of port-dues.	Due how often chargeable in respect of same vessel.
1		2	3	4
Western Group.				
District.	Port.			
Malabar.	91. Cochin.	Sea-going vessels of fifteen tons and upwards.	*Foreign Vessels.*	
	92. Arrupuram.			
	93. Kukkuyi.			
	94. Madayi.		(*a*) In the case of a foreign ship or steamer, engaged in trade with the Straits Settlements, calling at any one port in the Western group, not exceeding three annas a ton.	The payment of the due at the port will exempt the ship or steamer for a period of sixty days from liability to pay the due again at that port.
	95. Attakuri.			
	96. Chávakád.			
	97. Veliyangod.			
	98. Ponáni.			
	99. Kuttayí.			
	100. Parapanna.			
	101. Tanur.			
	102. Parpanangádi.			
	103. Kadalvandi.		(*b*) In the case of any other foreign ship or steamer calling at any one port in the Western group, not exceeding three annas a ton.	The due is payable on each entry into the port.
	104. Beypore.			
	105. Molakkadava.			
	106. Calicut.			
	107. Pudiyangadi.			
	108. Elatturu.			
	109. Kappatta.			
	110. Quilandi.		(*c*) In the case of a foreign ship or steamer, engaged in trade with the Straits Settlements, calling at more than one port in the Western group, not exceeding four and a half annas a ton.	The payment of the due at the first port called at in the group will exempt the ship or steamer for a period of sixty days from liability to pay the due again at that or any other port in the group.
	111. Kollam.			
	112. Kadalura.			
	113. Trikodi.			
	114. Kottakkal.			
	115. Badagara.			
	116. Muttankal.			
	117. Chompayi.			
	118. Kallayi.			
	119. Talayi.			
	120. Tellicherry.			
	121. Dharmapatnam.		(*d*) In the case of any other foreign ship or steamer calling at more than one port in the Western group, not exceeding four and a half annas a ton.	The due is payable once for the voyage.
	122. Ezhara.			
	123. Cannanore.			
	124. Pudiyangadi.			
	125. Palapatnam (Baliapatam).			
South Canara.	126. Ettikulam.			
	127. Kavvayi.			
	128. Hosdrug.			
	129. Baikal.			
	130. Kásaragód.		*Coasting Vessels.*	
	131. Kumbale.			
	132. Manjesvara.		(*e*) In the case of a coasting ship calling at any port, not exceeding one and a half annas a ton.	The payment of the due at the port will exempt the ship for a period of sixty days from liability to pay the due again at that port.
	133. Mangalore.			
	134. Mulki.			
	135. Padubidri.			
	136. Ermala.			
	137. Uchhila.			
	138. Kaph.			
	139. Udiyavara.			
	140. Malpé.		(*f*) In the case of a coasting steamer calling at one or more ports in the Western group, not exceeding three annas a ton.	The payment of the due at the first port called at in the group will exempt the steamer for a period of thirty days from liability to pay the due again at that or any other port in the group.
	141. Barkur or Hangarakatta.			
	142. Coondapoor.			
	143. Nyakinakatte (Nayakkankottai).			
	144. Baindur.			
	145. Siruru.			

Explanations to Part II of the First Schedule.

Explanation 1.—In this Part of the Schedule—

(*a*) "ship" means a sailing vessel, and "steamer" a steam-vessel:

(*b*) "coasting ship" or "coasting steamer" means respectively a ship or steamer which at any port discharges cargo exclusively from, or takes in cargo exclusively for, any port in the island of Ceylon or in any part of India between the westernmost part of Sind and the south-easternmost part of Burma; and "coasting steamer" includes a coasting steam-vessel having a general pass under section 164 of the Sea Customs Act, 1878:

(*c*) "foreign ship" or "foreign steamer" means respectively a ship or steamer not being a coasting ship or coasting steamer. VIII of 1878.

Explanation 2.—As regards the levy of port-dues, each of the following pairs of ports, namely, Cocanada and Coringa, Nagore and Negapatam, Beypore and Calicut, is to be treated as if it were only one port; every vessel in respect of which such dues have been charged and taken at one of any of the said pairs being exempted from the dues on entering the other of the same pair immediately after leaving the one in which the dues were charged and taken.

The Indian Ports Act, 1889.

(*The First Schedule.—Ports, Vessels chargeable, Rate of Port-dues and Frequency of Payment.*)

PART III.—BOMBAY PRESIDENCY.

Name of port.	Vessels chargeable.	Rate of port-dues.	Due how often chargeable in respect of same vessel.
1	2	3	4
Bombay	Sea-going vessels of ten tons and upwards (except fishing-boats).	Not exceeding four annas per ton.	Once in the same month.
	Tug-steamers, ferry-steamers and river-steamers.	Ditto	Once between the 1st January and the 30th June, and once between the 1st July and 31st December, in each year.
Northern Group of Ports—			
1. Gogha	Sea-going vessels of ten tons and upwards (except fishing-boats).	Not exceeding three annas per ton: provided that a coasting steamer whenever it enters any port may be charged at a rate to be determined by the Local Government and not exceeding the highest rate of port-dues leviable at any port of the group to which such port belongs and an addition of one-half of such highest rate.	Once in thirty days at the same port: provided that no coasting vessel or coasting steamer, having paid port-dues at any port, shall be chargeable with port-dues again at the same time or any other port of the same group within thirty days.
2. Dholerá			
3. Tankári			
4. Dehegám			
5. Dehej			
6. Broach			
7. Bhagwá			
8. Surat			
9. Matwád			
10. Balsár			
11. Umarsádi			
12. Kolak			
13. Kálai			
14. Maroli			
15. Umbargám			
16. Gholwad			
17. Dáhánu Creek			
18. Tárápur			
19. Olivárá Navápur			
20. Sátpáti Creek			
21. Máhim (Kelva)			
22. Kelva			
23. Dántiora			
24. Arnála			

The Indian Ports Act, 1889.

(The First Schedule.—Ports, Vessels chargeable, Rate of Port-dues and Frequency of payment.)

PART III.—BOMBAY PRESIDENCY—*contd.*

Name of port.	Vessels chargeable.	Rate of port-dues.	Due how often chargeable in respect of same vessel.
1	2	3	4
Southern Group of Ports—			
1. Bándra	Sea-going vessels of ten tons and upwards (except fishing-boats).	Not exceeding three annas per ton: provided that a coasting steamer whenever it enters any port may be charged at a rate to be determined by the Local Government and not exceeding the highest rate of port-dues leviable at any port of the group to which such port belongs, and an addition of one-half of such highest rate.	Once in thirty days at the same port: provided that no coasting vessel or coasting steamer, having paid port-dues at any port, shall be chargeable with port-dues again at the same or any other port of the same group within thirty days.
2. Vesáva			
3. Manori			
4. Utan			
5. Bassein			
6. Bhiwndi			
7. Kalyan			
8. Tháná			
9. Trombay			
10. Panwel			
11. Karanjá			
12. Rewas			
13. Nagothna			
14. Thal			
15. Alibág			
16. Revdandá			
17. Mándád			
18. Bánkot			
19. Kelshi			
20. Harnai			
21. Anjanwel			
22. Borya			
23. Jaygad			
24. Varavdá			
25. Ratnágiri			
26. Purangad			
27. Jaytápur			
28. Vijaydurg			
29. Devgad			
30. Achra			
31. Málwan			
32. Nivti			
33. Vengurla			
34. Redi			
35. Terekhol			
36. Kárwár, including Baitkhol.			
37. Chendiya			
38. Ankolá			
39. Gangávali			
40. Tadri			
41. Kumptá			
42. Honáwar			
43. Murdeshwar			
44. Shiráli			
45. Bhatkal			
Karáchi	Ditto	Not exceeding four annas per ton	Once in three months.
	Tug-steamers and river-steamers.	Ditto	Once between the 1st January and the 30th June, and once between the 1st July and the 31st December, in each year.
Aden	Sea-going vessels of ten tons and upwards.	Not exceeding three annas per ton.	Once a month.

The Indian Ports Act, 1889.

(The First Schedule.—Ports, Vessels chargeable, Rate of Port-dues and Frequency of Payment.)

PART IV.—BURMA.

Name of port.	Vessels chargeable.	Rate of port-dues.	Due how often chargeable in respect of same vessel.
1	2	3	4
Rangoon . .	Sea-going vessels of ten tons and upwards.	Not exceeding six annas per ton.	Once in sixty days.
	Tug-steamers and river-steamers.	Not exceeding four annas per ton.	Once between the 1st January and the 30th June, and once between the 1st July and the 31st December, in each year.
Maulmain . .	Sea-going vessels of ten tons and upwards, but less than twenty-five tons.	Not exceeding four annas per ton.	Once in sixty days.
	Sea-going vessels of twenty-five tons and upwards.	Not exceeding five annas six pie per ton.	Ditto.
Kyauk-Phyu .	Sea-going vessels of ten tons and upwards.	Not exceeding four annas per ton.	Ditto.
Akyab . .	Ditto .	Ditto .	Ditto.
Bassein . .	Sea-going vessels of ten tons and upwards, but less than twenty-five tons.	Ditto .	Ditto.
	Sea-going vessels of twenty-five tons and upwards.	Not exceeding five annas six pie per ton.	Ditto.
Tavoy . .	Sea-going vessels of ten tons and upwards.	Not exceeding four annas per ton.	Ditto.
Mergui . .	Ditto .	Ditto .	Ditto.

The Indian Ports Act, 1889.

(The Second Schedule.—Enactments repealed.)

THE SECOND SCHEDULE.

ENACTMENTS REPEALED.

(*See section 2.*)

Number and year.	Subject or title.	Extent of repeal.
	Acts of the Governor General in Council.	
XII of 1875 .	Indian Ports Act, 1875 . .	So much as has not been repealed.
IX of 1879 .	Burma Coast-lights Act, 1879 .	Section 17 and the preamble to that section.
VII of 1880 .	Indian Merchant Shipping Act, 1880.	The first paragraph of section 72, from and inclusive of the word "Chapter" down to and inclusive of the word "repealed".
IV of 1881 .	Madras Port-dues Act, 1881 .	The whole.
XVII of 1882 .	Indian Ports Act, 1882 . .	The whole.
V of 1883 . .	Indian Merchant Shipping Act, 1883.	Section 31.
XI of 1883 .	Reduction of Port-dues in the Port of Bombay.	The whole.
IV of 1884 .	Indian Explosives Act, 1884 .	Section 3.
V of 1885 . .	Amendment of the Indian Ports Act, 1875.	The whole.
	Act of the Governor of Fort St. George in Council.	
II of 1872 .	Madras Port Rules . . .	The whole.
	Act of the Lieutenant-Governor of Bengal in Council.	
III of 1872 .	Calcutta Port Commissioners .	The whole.

S. HARVEY JAMES,
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 30, 1889.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Debates of the Legislative Council of His Excellency the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VICT., CAP. 67.

The Council met at Government House on Friday, the 22nd March, 1889.

PRESENT:

His Excellency the Viceroy and Governor General of India, G.C.M.G., G.M.S.I., G.M.I.E., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I., C.I.E.
The Hon'ble Lieutenant-General G. T. Chesney, C.B., C.S.I., C.I.E., R.E.
The Hon'ble A. R. Scoble, Q.C., C.S.I.
The Hon'ble Sir C. A. Elliott, K.C.S.I.
The Hon'ble P. P. Hutchins, C.S.I.
The Hon'ble Sir D. M. Barbour, K.C.S.I.
The Hon'ble R. Steel.
The Hon'ble F. M. Halliday.
The Hon'ble Sir Pasupati Ananda Gajapati Razu, K.C.I.E., Mahárájá of Vizianagram.
The Hon'ble Syud Ameer Hossein, C.I.E.
The Hon'ble Rájá Durga Charn Laha, C.I.E.
The Hon'ble Maung Ôn, C.I.E., A.T.M.
The Hon'ble Muhammad Ali Khan.
The Hon'ble J. W. Quinton, C.S.I.

PORTS BILL.

The Hon'ble SIR DAVID BARBOUR presented the Report of the Select Committee on the Bill to consolidate and amend the law relating to Ports and Port-charges.

SEA CUSTOMS AND TARIFF ACTS AMENDMENT BILL.

The Hon'ble SIR DAVID BARBOUR also moved that the Report of the Select Committee on the Bill to amend the Sea Customs Act, 1878, and the Indian Tariff Act, 1882, be taken into consideration. He said :—

"The Bill is a very short one, and, as it has met with general approval, the alterations which the Select Committee recommend are few and unimportant.

"The proposed amendment of section 110 of the Sea Customs Act, 1878, has been struck out, because it was found that the object with which the amendment was proposed is sufficiently provided for in the existing law.

"The question whether the Indian Tariff Act, 1882, should be amended so as to provide for cases in which a duty was imposed, remitted or altered after a contract for sale was made and before the contract was fulfilled is one that could best be decided according as the weight of commercial opinion was for or against the proposal. Commercial opinion, though not absolutely unanimous, is strongly in favour of the proposed amendment. The provision has therefore been retained in the Bill.

"At the suggestion of the Government of Bombay advantage has been taken of the opportunity to expressly exempt Perim from the operation of the Indian Tariff Act. This makes no change in the existing practice."

The Hon'ble RÁJÁ DURGA CHARN LAHA said :—"The Bill, though a short one, is important. I only wish it had been passed before the raising of the salt-duty last year, which would have saved the country from a loss of several lakhs of rupees. Considering the importance and the urgency of the measure, a Bill of this kind, I submit, might have been passed at one sitting of the Council. Had this been done, the risk of the outside public having an opportunity of taking advantage of the intention of the Government in this matter would have been reduced to a minimum. Then, as regards section 4, it is undoubtedly an equitable addition to the Bill. At any rate it can do no harm to people who might be unwilling to conform to it. They would simply have to contract out of the Bill and would have full liberty to do so."

The Motion was put and agreed to.

The Hon'ble SIR DAVID BARBOUR also moved that the Bill, as amended, be passed.

The Motion was put and agreed to.

LOWER BURMA COURTS BILL.

The Hon'ble MR. SCOBLE presented the further Report of the Select Committee on the Bill to consolidate and amend the law relating to Courts in Lower Burma. He said :—"In deference to the opinion of the local authorities, the Chamber of Commerce, the Trades Association, the Rangoon Bar and the Recorder, the Select Committee, with the concurrence of the Chief Commissioner of Burma, have so far amended the Bill as to provide that there shall be an appeal from the decision of the Recorder in all cases in which the value is less than Rs. 10,000. The Committee have thought it better to reserve the right to appeal direct to the Privy Council in cases in which the value is more than Rs. 10,000."

The Council adjourned to Wednesday, the 27th March, 1889.

S. HARVEY JAMES,

Secretary to the Govt. of India,
Legislative Department.

FORT WILLIAM ;
The 25th March, 1889.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VICT., CAP. 67.

The Council met at Government House on Wednesday, the 27th March, 1889.

PRESENT:

His Excellency the Viceroy and Governor General of India, G.C.M.G., G.M.S.I., G.M.I.E., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I., C.I.E.
The Hon'ble A. R. Scoble, Q.C., C.S.I.
The Hon'ble Sir C. A. Elliott, K.C.S.I.
The Hon'ble P. P. Hutchins, C.S.I.
The Hon'ble Sir D. M. Barbour, K.C.S.I.
The Hon'ble R. Steel.
The Hon'ble F. M. Halliday.
The Hon'ble Syud Ameer Hossein, C.I.E.
The Hon'ble Rájá Durga Charn Laha, C.I.E.
The Hon'ble G. H. P. Evans.
The Hon'ble Maung Ôn, C.I.E., A.T.M.
The Hon'ble Muhammad Ali Khan.
The Hon'ble J. W. Quinton, C.S.I.

NORTH-WESTERN PROVINCES AND OUDH KANUNGOS AND PATWARIS BILL.

The Hon'ble MR. QUINTON moved that the Report of the Select Committee on the Bill to authorize the imposition of a Patwari-rate in the North-Western Provinces and Oudh and make certain provisions respecting Kanungos and Patwaris in those Provinces be taken into consideration. He said:—

"The alterations made in the Bill by the Select Committee are not numerous. The changes in sections 2, 4 and 9 merely save appointments made and rules issued under existing Acts and set out at length definitions for which the Bill as introduced made necessary a reference to other enactments. We have amended sections 7 and 15 so as to leave it to the Local Government to lay down the rules and conditions under which the patwari-cess is to be computed and payable in the exceptional cases of land being rent-free or rent being payable in kind or service. It would be inexpedient to force landlords or tenants into court for the purpose of having the liability of tenants determined in such cases. In sections 9, 13 and 15 we have adopted a recommendation of the Local Government and declared under-proprietors of entire villages in Oudh liable to the whole rate and entitled to collect the cess from the tenants. This is in accordance with the practice which prevailed almost universally in the province before the Act of 1882. Under-proprietors of plots of land not being whole villages will be treated as tenants and pay the cess only. We have, as suggested by the Local Government, given landlords in Oudh the same voice in the nomination of patwaris as is possessed under the North-Western Provinces land law by the landlords of those provinces.

"With the assent of my hon'ble friend the Finance Member, we have embodied in section 18 a legislative recognition of the undertaking of the Local Government, that the present contribution to the patwari fund by Government shall not be less than 10 lakhs of rupees, and we have made the concurrence of the Government of India a condition precedent to any reduction of the grant below that amount. When the landlords and tenants of the provinces are being called on to pay their share towards an object in which Government as

well as they are interested, it is but fair that Government should pledge itself so far as it properly can to maintain its part of the burden.

"In the general principle of the Bill we have made no change. The Select Committee approached the subject with a strong inclination to modify the provisions of the Bill as introduced in favour of the tenant, but the reasons given by the Lieutenant-Governor in the passage I am about to quote, and the knowledge that the tenants of both provinces had so benefited by an unusually long series of prosperous years as to render the payment of a cess of 1 or ¾ per cent. on their rent a matter of no difficulty, constrained the members to the conclusion that the principle of the Bill was sound and should be maintained. Sir Auckland Colvin in his Secretary's letter of the 9th instant, which has been published as a paper on the Bill, writes as follows:—

'To the general principle of the Bill no objections have been made. The justice of re-distributing the present cost of the patwari-establishment among the different classes which profit by its maintenance has not been impugned. It is, in fact, merely a reversion to the original arrangement by which the patwari as the servant of the village and not of the landlord only, was paid by an allotment from the grain heap before the produce was divided between the landlord and the tenant; with this addition, that the State which now derives great advantages from the statistical information furnished by the village-papers, and which will be greatly benefited thereby at future periodical revisions of the land-revenue, will now make a corresponding contribution to the total expense. The importance to the statutory tenant in Oudh, and to the tenant with right of occupancy in the North-Western Provinces, of the punctual and accurate maintenance of the record by which their rights are established is obvious, and to the tenant-at-will the advantage is hardly less, as he depends on the rent-rolls for the correct statement of his rent, and of the continuous holding which, after a period of twelve years, secures him a right of occupancy. The justice of demanding their contribution from the owners of privileged tenures seems too clear to require discussion, and was recognized in the arrangements which existed in the North-Western Provinces prior to the passing of Act XIII of 1882; but, if tenants of all classes are exempted from liability, it is nearly certain that while the privileged tenants, whose annual payments are guaranteed by law, will escape altogether, the tenants-at-will, whose interests in the matter, though considerable are not so obvious, will nevertheless be compelled by their landlords to pay at least as much as could be demanded from them under the present provisions of the Bill. Experience has shown that it is impossible to hinder the landlord from demanding from tenants-at-will any cess which may have been imposed on the land.' [In this connection I may add that nearly one-half of the tenant cultivation of the North-Western Provinces is in the hands of tenants-at-will, and that a general exemption of tenants from payment of the cess would leave them to bear not only their own share of the cost but probably that of the privileged class of tenants also.] 'Moreover, as a result of recent legislation, nearly the whole of the land in Oudh is held by tenants with statutory rights. The concurrence of the landlords of that province to the proposed taxation has rested mainly on the understanding that they would be allowed to recover from their tenants, who are now in a far better position than they were then, a cess corresponding in principle, though it is considerably less in amount, to the cess which they were allowed to collect before the legislation of 1882. On the general principle, then, that the cost of establishment should be distributed, in proportions roughly corresponding to the benefit they respectively derive from it between the State, the landlords and the tenantry, Sir Auckland Colvin has no criticism to offer, and he trusts that it may be maintained without any material modification.'

"The Committee considered carefully the possibility of exempting from the cess tenants who might prove that they were paying a share of the cost of the patwari in the shape of enhanced rent; but their enquiries established that no workable plan could be devised which would not be attended with greater evils than those it was meant to provide against. In my remarks on the introduction of the Bill I stated that an enquiry made under the orders of Sir Alfred Lyall in 1884 showed that it was impossible to resolve rents then existing into their component parts so as to say what portion of the rent was to be remitted on account of the abolished cess. As to thirteen districts of the North-Western Provinces, it was then proved that no separate patwari-cess ever existed, or that if it existed it became merged in the rent at a period so remote that no memory of it survived. In other districts the cess was merged in the rent under the Saharanpur Settlement Rules issued in 1855, or under the Land Act of 1873. What was held on such good grounds to be impossible in 1884 would certainly be equally impossible in 1889, and under such circumstances to give a power of re-opening all cases of enhancement throughout the length and breadth of the provinces for many years previous to 1882, in order to ascertain

whether the tenant might now be fairly called on to pay an addition to his rent of two pies in the rupee, is a course which the Select Committee could not recommend. Such a remedy would be worse than the disease.

"These are the only points to which it seems necessary for me to call the attention of the Council on this occasion. My hon'ble friend Sir David Barbour will no doubt explain the relations between this measure and the financial arrangements of the Government of India in the statement which he is, I understand, about to make."

The Hon'ble MUHAMMAD ALI said:—

"Having had occasion to take part in the discussion of the Patwari Bill in the Select Committee, I have nothing more to add. The Bill after amendments is, in my opinion, quite unobjectionable. It is not reasonable that the Government alone should bear the whole cost of the patwari establishment to the extent of thirty lakhs of rupees as it has been doing for the last seven years. As the keeping of an accurate patwari record is proportionately useful to all the parties interested in the land, the cost should be borne by each of them in proportion to the benefit he receives. For this reason the distribution of the cost between the Government, the zamindár and the tenant, as made by the Bill, is just and fair.

"The expenses incurred by the Government on the occasion of every new settlement were not less than, on an average, ten lakhs of rupees in every district, while the present Bill imposes on Government an expenditure of only ten lakhs for both the provinces. In view of the great savings of expense likely to be realised by the Government in future settlements it is only reasonable that the Government should contribute the aforesaid sum. It is a well known fact that people always dislike the imposition of any rate, but when they find that the Government is also ready to contribute its share they will have no fair grounds for complaint."

The Hon'ble SIR CHARLES ELLIOTT said:—"As an old North-West official to whom the patwari and the patwari-cess have been familiar terms for the last thirty years, I cannot let the occasion of the passing of the Patwari-cess Bill go by without expressing my satisfaction at its enactment, and without laying before Your Excellency's Council two special grounds for congratulation. The first is, that this Bill, although it involves the imposition of a cess upon themselves, is about to be passed into law with the approval of the great landholders of the North-Western Provinces as represented by my hon'ble friend Muhammad Ali, and with the written consent of the influential body of taluqdars of Oudh, who have themselves assisted through the Secretary to the Taluqdars Association in framing the details of the Bill. It shews that a great step has been gained in modifying the hitherto somewhat despotic character of the government of the country, when the Lieutenant-Governor is able to win so completely the confidence of the landed gentry of his province, when they cooperate so heartily with him in legislation of this kind, and when they shew such a wise and statesmanlike patience of taxation.

"The second point I wish to draw attention to is the improvement which this Bill may be expected to produce in the working of the patwari staff. There is nothing so important to the agricultural community of the North Western Provinces, who comprise about 90 per cent. of the population, as the accurate registration of the mutual rights of landlord and tenant. It is well known that a great reform has taken place of late years in the completeness and accuracy of the village-records—a reform with which the name of Sir Edward Buck is honourably connected. But the basis of this reform rests on the education, discipline, supervision and proper payment of the patwari. As long as the sum which could be devoted to paying the patwari staff depended on the amount which could be spared from the provincial treasury, on which a thousand other demands were being constantly made, so long there was little hope of obtaining such increased grants as were necessary to meet the constantly expanding wants of the establishment. Now that the old system of a cess has been restored, we have got a fund which acts automatically in the right direction. As new land is

broken up and cultivated, as fields are subdivided, and competition for land causes rents to rise, the patwari's work of record increases, and with it increases the annual value of the village on which the patwari-cess is based. I trust, therefore, that this Bill, in addition to the relief it gives to the imperial treasury, will have the secondary and, as it were, accidental advantage of strengthening the hands of the Revenue and Agricultural Department, and enabling it to carry out more completely than before the objects which were defined by the Famine Commission and accepted by the Government of India nearly ten years ago, but which have been to some extent retarded by that eternal want of pence which is the most constant check on all attempted reforms in administration."

The Hon'ble SIR DAVID BARBOUR said:—

"The Bill which we are now considering was introduced mainly, but not solely, with the object of adding to the revenue, and I will therefore take this opportunity of explaining the present state of the finances.

"It will not be necessary for me to go into great detail, as the Financial Statement is published to-day and a copy of it has been furnished to each Member of Your Excellency's Council, but for the purpose of obtaining a correct general view of our present financial position it will be well to go back a little and to briefly indicate the financial position of two years ago, when the Statement for 1887-88 was made.

"Revised Estimates of 1888-89.

"The Estimates of 1887-88 as originally framed in March, 1887, showed a surplus of Rx. 16,700, representing practically a bare equilibrium of Revenue and Expenditure.

"The trifling surplus shown in the Budget Estimate of 1887-88 has proved on closing the accounts of the year, to have become a deficit of Rx. 2,028,832.

"The deterioration in the financial position which led to this result manifested itself in the course of 1887-88, and steps were taken towards the close of the year to add to the revenue by the imposition of fresh taxation. The measures adopted for this purpose were the following:—

(1) the raising of the rate of the duty on salt from R2 to R2-8 a maund, with effect from the 19th January, 1888, except in Burma, where the rate was raised from 3 annas to R1 a maund;

(2) the imposition of a duty on the import of petroleum with effect from the same date; and

(3) the extension of the Income-tax Act to Lower Burma, from 1888-89.

"These measures were estimated to produce about Rx. 1,900,000; but, as they were introduced in the end of 1887-88, they had but little effect on the Revenue of that year.

"The full effect of the measures just referred to would be felt in 1888-89, and the Budget Estimates of that year, which is now about to close, showed a deficit of only Rx. 698,000 after including in the expenditure of the year a sum of Rx. 1,121,500 for Special Defence Works. If the Expenditure on Special Defence Works had been excluded, the Estimates would have shown a surplus of Rx. 423,500. The financial position has, I regret to say, been again affected injuriously by various influences during the progress of the year. On the expenditure side we have had to allow for a considerable fall in Exchange. In the Estimates the rupee was taken at 1-4·9; the rate actually received has been 1-4·38, a fall of more than a half-penny per rupee, which adds Rx. 684,400 to the expenditure of the year. There has also been unforeseen expenditure, estimated at Rx. 387,500, on Military Expeditions—being Rx. 142,500 on the Black Mountain Expedition and Rx. 210,000 on account of Sikkim, besides Rx. 35,000 on account of the Lushai Expedition. The Revenue Account has been affected by a reduction in the quantity of salt that has paid duty, and there have been short crops in some part of India—a condition which exercises an injurious effect on the revenue generally.

"In face of these adverse circumstances it will be a surprise to most people to learn that, including expenditure on Special Defence Works, we now estimate for a deficit of Rx. 201,700 as against the deficit of Rx. 698,000 which was anticipated in the Financial Statement of March last, and, if the cost of Special Defence Works be excluded, for a surplus of Rx. 616,600 as against the previous estimate of Rx. 423,500. Although the improvement is due in some respects to what may be termed accidental and temporary causes, yet, on the other hand, some of the influences which have adversely affected the finances of the year are of a precisely similar character, and the final result is not unastisfactory.

"I shall now explain the various causes which have tended to modify the Budget Estimates of 1888-89.

"The Revenue of the current financial year 1888-89 was estimated in March last at Rx. 80,010,500; it is now estimated at Rx. 81,585,500, an improvement of Rx. 1,575,000.

"The Expenditure proper of 1888-89 was estimated at Rx. 81,192,100 and the Provincial adjustment at *minus* Rx. 483,600, giving a total charge against Revenue of Rx. 80,708,500, the deficit being Rx. 698,000. What is meant by a *minus* Provincial adjustment of Rx. 483,600 is that the total Provincial Expenditure of the year was estimated to exceed the total Provincial Revenue by Rx. 483,600, and this sum was consequently shown as a charge against the accumulated balances of former years, and not against current Provincial Revenue.

"The Expenditure properly so called is now estimated at Rx. 81,584,100, and the Provincial adjustment at *plus* Rx. 203,100, giving a total charge against Revenue of Rx. 81,787,200, being an increase over the former estimate of Rx. 1,078,700. The increase of Revenue over the Estimate has exceeded the increase of Expenditure chargeable against that Revenue by Rx. 496,300, and the estimated deficit has been reduced by that amount and now stands at Rx. 201,700 instead of Rx. 698,000.

"*Revenue of 1888-89.*

"The increase of Revenue for which we have to account is Rx. 1,575,000, and it is due mainly to increases under the following heads:—

	Rx.
Receipts under Exchange	536,800
Railways	243,300
Interest	182,500
Forests	154,100
Land-revenue	111,800
Post Office, Telegraph and Mint	109,100
Opium	107,000
Excise	96,200
Irrigation	80,200
Stamps	77,800
Assessed Taxes	56,800
TOTAL	1,755,600

"The total increase under these heads comes to Rx. 1,755,600, and there are increases under other heads amounting in the aggregate to Rx. 283,200, and making the total increase of Revenue under certain heads no less than Rx. 2,038,800. On the other hand, there is a falling off of Revenue under certain heads amounting to Rx. 463,800; of this sum the falling off under Salt accounts for no less than Rx. 445,600, leaving Rx. 18,200 as the total falling off under the remaining heads. The net increase of Revenue, as already explained, is Rx. 1,575,000.

"In attempting to present an intelligible statement of a subject so extensive and complicated as the financial position of British India, more would be lost than gained by going into minute details and attempting to explain every petty fluctuation in Revenue and Expenditure due to ordinary causes. I shall, therefore, confine myself to dealing with those variations in Revenue or Expen-

diture which are due to important or special causes, and which have had a perceptible influence on the financial results of the year.

"The head under which the greatest increase of Revenue is anticipated is Exchange, and the increase is no less than Rx. 536,800.

"The receipts under Exchange arise from the net gain accruing to Government in consequence of certain remittance transactions being carried out by it, under contract or as concessions, at a rate of exchange different from the average rate obtained by the Secretary of State by the sale of bills and telegraphic transfers on India. These receipts occur chiefly in connection with the contracts with Guaranteed and Subsidized Railways, with transactions with Her Majesty's Imperial Government, with family remittances of officers serving in India, and with remittances for the purchase of stores through the Secretary of State for Local Bodies and Native States.

"The very large amounts of revenue accruing in this way in the current and past years have been due almost entirely to the heavy transactions of the Subsidized Railway Companies. Transactions are carried out at contract rates which are more favourable than the market rates, and a gain is made in this way which increases as the market rate falls below the contract rate. Of course, this is not a source of gain to which we can permanently look forward, and we run the risk of loss when the reverse transaction takes place, as well as when the rate of exchange is rising instead of falling.

"The large difference between the Budget and Revised Estimates of the current year under this head is due partly to the fall in the rate of exchange since the Budget Estimate was prepared, but mainly to no provision having been made in the Budget Estimate for the gain, now estimated at Rx. 266,000, accruing from the payments made to the Railway Companies in England, as the question whether this should be treated as current revenue was under the consideration of the Secretary of State at the time the Estimates were prepared, and credit was not taken for it. The gain accrued mainly in connection with transactions relating to the Indian Midland, the Bengal-Nagpur, the Southern Mahratta and the various Guaranteed Railways.

"Increased Railway receipts account for an improvement of Rx. 243,300, and, as the receipts under this head are intimately connected with the expenditure on working expenses and surplus profits of Guaranteed Companies, I propose to deal with both the Revenue and the Expenditure at the same time, thus anticipating to some extent what it would otherwise be necessary to say hereafter. The improvement in Railway Revenue amounts to Rx. 243,300, but there is an increase of Rx. 393,300 in Expenditure (including Exchange), so that the net result in the Railway Account is a deterioration of Rx. 150,000.

"The following are the increases or decreases under the Revenue heads of the Railway Account:—

	Increase + and Decrease − Rx.
State Railways (gross receipts)	−500
Guaranteed Companies (net traffic receipts)	+247,500
Subsidized Companies (repayments of advances of interest)	−3,700
TOTAL	243,300

"The gross earnings of State Railways are almost the same as in the original Estimate, but there are considerable increases and decreases in the case of particular lines.

"The main fluctuations are as follows:—

	Increase. Rx.	Decrease. Rx.
State Railways (gross receipts)—		
East Indian	...	250,000
North-Western	150,000	...
Rajputana-Malwa	95,000	...
Eastern Bengal	70,000	...
Guaranteed Companies (net traffic receipts)—		
Great Indian Peninsula	270,000	...

"The serious falling off on the East Indian Railway is ascribed to a variety of causes, amongst which may be enumerated the cessation of an abnormal traffic in the previous year caused by scarcity in the North-Western Provinces, a continued falling off in the traffic of wheat and grains from Upper India, certain writes-back due to overcharges, and, possibly, a diversion of traffic consequent on the opening of the Indian Midland Railway.

"On the other hand, the grain traffic of the North-Western Railway, which fell off so much in the previous year, has revived to a great extent; the Rajputana-Malwa and Eastern Bengal Railways have both had prosperous years, the jute season having been extremely favourable for the latter Railway.

"The total increase of expenditure in the Railway Account amounts to Rx. 393,300, which is mainly due to the loss on sterling payments owing to the fall in Exchange.

"The rupee expenditure in India has only increased by Rx. 86,400, and the expenditure in England by only £37,100 (true sterling), but the conversion of the sterling payments on account of interest and annuities (which amount to £5,652,600 (true sterling)) into rupees at a lower rate of exchange than was taken in the Budget Estimate raises the total increase to no less than Rx. 393,300.

"It should also be explained that a more unfavourable exchange adds to the working expenses, under the head of Indian Expenditure, by increasing the rupee price of stores procured from England, though, owing to the system of accounting, this factor does not appear separately in the Accounts.

"It is possible that up to the present this loss by the fall in exchange may have been to a great extent met by a corresponding fall in English prices; but with prices constant it is obvious that an unexpected fluctuation in exchange would have a considerable effect on working expenses.

"The increased receipts under Interest appear in the Home Accounts, and are due to the Secretary of State having, as explained hereafter, raised the loan required for purchase of the Oudh and Rohilkhand Railway earlier than it was actually required. This had the effect of placing a large cash balance at his disposal, most of which he was able to lend out temporarily at interest.

"The increase of Revenue under Forests is Rx. 154,100, but there is an increase of Expenditure on the other side of the Account amounting to Rx. 39,700, and making the net improvement Rx. 114,400. This increase is due mainly to increased receipts in Upper and Lower Burma. The increase in Upper Burma is Rx. 81,500, and includes a payment of Rx. 37,700 by the Bombay-Burma Trading Company on account of previous years. The increase in Lower Burma amounts to Rx. 84,700. The increased expenditure is mainly due to the payment of Rx. 43,400 to the Trading Company just referred to in satisfaction of a claim against the late Government of Upper Burma, and of Rx. 10,000 on account of expenditure incurred by the Company for guards owing to the disturbed state of the country.

"In the Budget Estimate for 1888-89 the total Land-revenue, including the portion due to Irrigation, which is shown in the Estimates under the Irrigation head of account, was estimated at Rx. 23,680,800. The Revised Estimate now shows a net increase of Rx. 111,800.

"Considering the magnitude of the Revenue under this head in the different Provinces, the various items of increase and decrease are of little importance, with the exception of increases of Rx. 103,100 in Bombay, of Rx. 78,500 in Madras and of Rx. 36,200 in Upper Burma, and a decrease of Rx. 71,500 in Lower Burma. The decrease in Lower Burma is due entirely to the postponement of the date of the Land-revenue demand in two districts, which transfers Rx. 87,000 from 1888-89 to 1889-90. The increase in Bombay is stated to be due to prompt realisation of the demand; that in Madras is due to land newly brought under cultivation having raised the demand of the year and to expected advance collections, and in Upper Burma to growing receipts in that Province as order is established. The decrease in Bengal and the North-Western Provinces reflects the influence of an unfavourable season and poor crops in some places.

"The increase of Revenue under the group which comprises Post Office, Telegraph and Mint is made up as follows:—

	Rx.
Post Office	49,800
Telegraph	33,400
Mint	25,900
TOTAL	109 100

"The increased revenue of the Post Office is due to the steady growth of the Department; the receipts of the Telegraph Department have increased from a similar cause and from the extension of private lines; while the increased revenue of the Mint is due to a larger amount of copper coin passing into circulation than was taken credit for in the Estimates.

"The increase of Rx. 107,000 in receipts from Opium is entirely due to the rise in the price of the Bengal drug. The increased revenue from this source alone has been Rx. 444,600, against which has to be set a reduction of Rx. 333,000 in duty on exports of Malwa Opium and a small falling off of Rx. 4,600 under other heads. The average price of Bengal Opium has been R1,120 a chest, as against an estimate of R1,042. In the Budget Estimate it was anticipated that duty would be paid on 35,350 chests of Malwa Opium. It is now expected that duty will be paid on only 30,300 chests. The rise in the price of the Bengal drug, and the reduced exports of Malwa, appear to have been due to short crops both in China and Malwa.

"The increase of Rx. 56,800 in Assessed Taxes is mainly due to the following changes: In the "India" Account an increase of Rx. 23,100 chiefly in interest on Government securities; in Bengal Rx. 5,000 due to revision of assessments and realization of arrears: in Madras Rx. 10,000 from revision of assessments, and in Bombay Rx. 9,200.

"The year 1887-88 was the second in which the Income-tax of 1886 was in operation, and it may be of interest if I state here that the smoother working of the administrative machinery is indicated by the reduction in the number of objections from 100,428 to 72,571, in the amount refunded from Rx. 27,067 to Rx. 19,949, and in the cost of collection from Rx 50,157 to Rx. 28,679. The net collections amounted to Rx. 1,382,808, and exceeded those of the previous year by Rx. 105,297.

"The estimated falling off in the Salt-revenue is Rx. 445,600, and it is due to a reduction in the quantity of salt on which duty was paid The question of the causes which have brought about this reduction is of importance, because it has followed the increase of duty which took place towards the close of last year. I shall deal specially with this matter hereafter. Further details of the less important variations in the revenue of the year will be found in the Financial Statement and I need not repeat them here.

"*Expenditure of 1888-89.*

"Turning to the Expenditure side of the Account, we find a total increase in Expenditure proper of Rx. 392,000, as well as an alteration in the Provincial adjustment of Rx. 686,700, the result appearing as an increase on the whole Account of Rx. 1,078,700.

"It will be convenient, in the first place, to divide the total increase of Expenditure into its three component parts of (1) rupee expenditure in India, (2) sterling expenditure in England, and (3) exchange.

"In the Indian or rupee expenditure there has been an increase of Rx. 208,800 in Imperial expenditure and a reduction of Rx. 254,400 in Provincial expenditure. In the English or sterling expenditure there is a decrease of £168,400 (true sterling), and, notwithstanding this reduction in the gold payments, an increased charge on account of Exchange of no less than Rx. 606,000. If the sterling expenditure had equalled the Estimate, the increased charge for Exchange would have been Rx. 684,400. This increased charge on account of Exchange is due of course to the Budget Estimates

having been calculated in March last at an exchange of 1*s.* 4·9*d.* per rupee, while in the Revised Estimate we have only been able to take 1*s.* 4·38*d.*

"The principal heads under which increases of expenditure have occurred are the following:—

	Increase. Rx.
Army	402,500
Railway Revenue Account	393,300
Interest on debt	189,100
Opium	93,800
Superannuation Allowances and Pensions	88,800
Political	51,800
Irrigation	48,500
Forests	39,700
TOTAL	1,307,500

"The aggregate increase under these heads comes to Rx. 1,307,500. Minor increases under other heads come to Rx. 166,700, making a total increase of Rx. 1,474,200. Against this figure must be set decreases amounting to Rx. 1,082,200, of which the following are the most important:—

	Decrease. Rx.
Special Defence Works	303,200
Civil Works	221,600
Land-revenue	145,200
Stationery and Printing	71,000
TOTAL	741,000

"The explanations of the increased expenditure under the Railway Revenue Account and Forests have already been given.

"The increased cost under Army is accounted for by an increase of Rx. 210,000 in India, of £16,000 (true sterling) in England, and of Rx. 176,500 for Exchange. The increase in India is due to the Sikkim, Black Mountain and Lushai Expeditions already mentioned, to the rupee payments to British troops having been increased by the fall in the rate of exchange, and to the introduction of the practice of fixing the rate of exchange for the issue of pay to British troops serving in India for the half-year only, instead of for the whole year, and to higher expenditure on account of dearness of provisions and forage (including compensation paid to Native troops on this account). These increases were balanced to some extent by considerable savings in Military expenditure in Burma.

"The increased charge of Rx. 189,100 on account of Interest on debt is made up of an increase of £68,100 (true sterling) in England, and a decrease of Rx. 27,400 in India, *plus* an increase of the charge for Exchange amounting to Rx. 148,400. The increase in the English sterling payment is due to the loan for the purchase of the Oudh and Rohilkhand Railway having been raised before it was actually required. There is a corresponding receipt owing to the Secretary of State having been able to lend a portion of his surplus balance.

"The increase in the charge for Opium is due to a larger crop than was anticipated, and the increase under Superannuation Allowances and Pensions of Rx. 88,800 is due, to the extent of Rx. 72,800, simply to the increased exchange on the sterling payments made in England.

"The increased Political charge of Rx. 51,800 is chiefly due to the payment of arrears of the subsidy of the Amir of Afghanistan, as well as to an advance payment on the same account of Rx. 20,000.

"The increase in expenditure under Irrigation is the net result of a great many variations, amongst which may be mentioned a heavy increase in the Punjab (Rx. 26,300) to repair damages by flood, and the classification of the Khushdil Khan Reservoir (Rx. 26,124) in Biluchistan as a work to be constructed from Revenues instead of from Loan Funds, as was originally intended.

"The decrease of Rx. 303,200 in the estimated expenditure on Special Defence Works is mainly due to a decrease in the estimated expenditure in England of £186,300 (true sterling) caused by the fact that payments for heavy guns for arming the Indian defences were not made as rapidly as was expected.

"The decrease in the expenditure on collection of Land-revenue is distributed over the several Provinces.

"The alteration in the Provincial adjustment arises in the following manner:—

"The original Estimate of Provincial Revenue was Rx. 21,668,100, and of Expenditure Rx. 22,151,700, giving a Provincial deficit of Rx. 483,600, which represents the Provincial adjustment of the Budget Estimate of 1888-89.

"The Provincial Revenue of the year is now taken at Rx. 22,100,400, and the Provincial Expenditure at Rx. 21,897,300, giving a surplus on Provincial Account of Rx. 203,100, which represents the Provincial adjustment of the Revised Estimate. As already stated, the net result of the transactions of the whole year is that the deficit of Rx. 698,000 estimated exactly a year ago now promises to be reduced to a deficit of Rx. 201,700.

Estimates of 1889-90.

"The financial problems and difficulties of 1888-89 will soon be a matter of history. The all-important question of to-day is the financial position of the coming year.

"The Revenue of the coming year 1889-90 is estimated at Rx. 82,935,300, and the total Expenditure at Rx. 83,469,800.

"The Provincial adjustment for the year is estimated at *minus* Rx. 640,800, and consequently the expenditure chargeable against the Revenue of the year is Rx. 82,829,000 and the estimated surplus is Rx. 106,300. This surplus is obtained after including in the expenditure of the year a sum of Rx. 1,102,900 on account of the cost of Special Defence Works. Exchange has been taken at 1*s*.4·38*d*.= 1 rupee.

"A comparison of the Budget Estimates of 1889-90 under the different heads with the Budget Estimates of 1888-89 will show the progress of Revenue and Expenditure during the year which is now drawing to a close.

"Before, however, proceeding with this comparison, it is necessary to give some explanation of a special arrangement which has had a considerable influence on the Estimates of the coming year. It was explained in the Financial Statement for 1887-88 that the Provincial Contracts had been renewed with Local Governments for a further period of five years from 1st April, 1887. The average annual gain to Imperial Revenues during the period of revision was stated to be Rx. 550,000, in addition to which a greater share in the improvement of the revenue was secured under the new arrangements. I have already explained that the continued fall in exchange and other causes compelled the Government to raise the duty on salt and to impose a tax on imported petroleum. The Secretary of State, in sanctioning this additional taxation, examined and reviewed the financial relations between the Imperial and Provincial Governments, and pointed out the inequality of the existing arrangements which secure freedom from financial difficulties to Local Governments while the Supreme Government may be passing through a phase of acute embarrassment. The Government of India was requested to reconsider the propriety of arrangements which protected Local Governments from sharing in the financial responsibilities of the Empire, and from contributing to their relief.

"Proposals for an alteration in the financial relations between the Supreme and Local Governments, which virtually had the effect of terminating the Provincial Contracts of 1887-88, were made on 2nd October last. These proposals met with much opposition, and it was decided to postpone decision on the questions involved. It was, however, settled as a temporary expedient that each Local Government, except the Punjab, should make a contribution in aid of Imperial Revenues in 1889-90. The total of this contribution is Rx. 740,000, and, with scarcely an exception, Provincial resources are so ample that the contribution has been made without seriously affecting the financial position of any of the Local Governments.

"The contributions made by the several Local Governments are as follows :—

	Rx.
Central Provinces	30,000
Burma	50,000
Assam	10,000
Bengal	100,000
North-Western Provinces	200,000
Madras	175,000
Bombay	175,000
TOTAL	740,000

"In the case of the North-Western Provinces and Oudh and Lower Burma the contributions will be permanent. In the former case the Local Government will be reimbursed its contribution by receiving the proceeds of the Patwari-cess now about to be re-imposed; in the case of Lower Burma the financial position of the Province has so far improved in recent years that a special annual grant of Rx. 47,900, made to it in 1887-88, has been simply resumed.

"The important and difficult question of the nature of the future financial relations between the Supreme and Local Governments remains for future consideration.

"*Revenue of 1889-90.*

"The Revenue of the year 1888-89 was estimated in March last at Rx. 80,010,500, and the Revenue of 1889-90 is now estimated at Rx. 82,935,300. The increase is Rx. 2,924,800.

"The following are the principal heads under which the increase occurs :—

	Increase. Rx.
Railway Account	1,501,800
Land-revenue	301,200
Provincial Rates	244,700
Post Office, Telegraph and Mint	197,400
Irrigation	130,600
Excise	117,800
Receipts under Exchange	112,300
Stamps	105,100
Forest	98,000
Assessed Taxes	63,500
Customs	49,300
TOTAL	2,921,700

"The total increase under the heads just specified comes to Rx. 2,921,700, leaving a balance of Rx. 3,100 unaccounted for, which is the net result of variations under other heads of which the most important are a decrease of Rx. 193,900 under Opium, and of Rx. 92,600 under Salt.

"In the Budget Estimate of 1888-89 the receipts from Railways were estimated at Rx. 15,184,700. For 1889-90 they are estimated at Rx. 16,686,500, giving the increase of Rx. 1,501,800. If we consider the expenditure side of the Account, however, we find that the estimated expenditure of Rx. 17,299,600 in 1888-89 has risen to Rx. 18,713,100 in 1889-90, showing an increase of Rx. 1,413,500; the net improvement in the Railway Revenue Account is, therefore, only Rx. 88,300.

"The variations in receipts of the Railway Account fall under the following heads :—

	Increase+ Decrease— Rx.
State Railways (gross receipts)	+1,362,600
Guaranteed Companies (net traffic receipts)	+155,000
Subsidized Companies (repayment of advances of interest)	—15,800
TOTAL	Rx. 1,501,800

"The increased receipts of State Railways shown in the above figures are not altogether real, as they are exaggerated by the transfer of the Oudh and Rohilkhand Railway to this head from that of Guaranteed Railways. The line was purchased by the State on 1st January, 1889, so that the transactions relating to it, which were entered in the Budget of 1888-89 for nine months under Guaranteed Railways and for three months under State Railways, now appear in the Budget for 1889-90 wholly in the latter category.

"The principal increases and decreases of receipts occur in connection with the following lines:—

STATE.	Increase + Decrease — Rx.
East Indian Railway	−240,000
Rajputana-Malwa	+100,000
Bengal-Nagpur	+95,000
Tounghoo-Mandalay	+85,000
Eastern Bengal System	+90,000
Oudh and Rohilkhand	+550,000
Indian Midland	+400,000
North-Western Railway	+200,000
Mysore Railway	+54,600
TOTAL	1,334,600

GUARANTEED.	(Net Receipts.) Rx.
Madras	20,000
South Indian	40,000
Bombay Baroda	15,000
Great Indian Peninsula	310,000
Oudh and Rohilkhand	−230,000
TOTAL	+155,000

"The cause of the increase and decrease in the case of the Oudh and Rohilkhand line has been explained. In the case of the Indian Midland, Bengal-Nagpur, Tounghoo-Mandalay and Mysore Railways it is due to the opening of additional lengths of line.

"On the remaining lines noticed, the estimate has been fixed principally on a consideration of the current year's results. The very serious falling off on the East Indian Railway has been explained in dealing with the Revised Estimate. The opening of the Indian Midland will probably still further affect the receipts, but to what extent it is impossible to foretell.

"The falling off is fortunately more than covered by the increase on the Great Indian Peninsula line. The estimated gross receipts of this line show an anticipated increase of Rx. 400,000 over the Budget of the year about to close; the estimate is based on the traffic of the past twelve months, which has shown a steady improvement, likely not only to be maintained but to be still further augmented by the opening of the Indian Midland and Bengal-Nagpur Railways. The opening of the Indian Midland may, on the other hand, tend to reduce the earnings of the Rajputana-Malwa and Bombay-Baroda lines, so that there is considerable uncertainty in framing the Estimates this year of individual lines: taken as a whole, the estimate is likely to prove a fairly correct one.

"Turning to the Expenditure side of the Railway Account, it will be found that there has been an increase of Rx. 1,177,900 in the Indian or rupee portion of the transactions, a decrease of £11,600 (true sterling) in the English expenditure, and an increased charge of Rx. 247,200 on account of exchange.

"The increase in working expenses of State Railways is mainly due to the Oudh and Rohilkhand Railway being treated as a State line for the whole year, to the opening out of new lines, and to increase of traffic on lines already open.

"An item appears for the first time in the Estimates, namely, "Interest chargeable against Companies for advances of Capital." It represents interest on moneys raised directly by the Secretary of State, under the provisions of the Oudh and Rohilkhand Railway Purchase Act, to meet expenditure incurred by

Companies in preference to allowing Companies to borrow themselves. It is found that Capital can be raised on more favourable terms in this way.

"The increase in the charge against Revenue for Exchange is wholly due to the fall in value of the rupee, the estimated sterling expenditure, other than on account of Revenue stores, being actually less than in the current year; in addition to the amount shown on this account, a large sum, representing a further loss, is concealed in the working expenses, as I have already explained.

"Considering the very heavy increased burdens on account of the fall in exchange, and bearing also in mind the fact that in recent years a very large amount of Capital has been expended on lines for the defence of the Frontier, which cannot be expected to prove fully remunerative, a net improvement, though only of Rx. 88,300, cannot be considered unsatisfactory.

"The rapidity with which the construction of Railways has been pushed on and the fall in exchange have had an injurious influence on the net results of the Railway Revenue Account in recent years.

"The net loss on the Railway Account has increased from Rx. 1,044,203 in 1880-81 to Rx. 2,026,600 in the Estimates of 1889-90.

"Between March, 1880, and March, 1889, the number of miles of Railway open for traffic has increased from 8,382 to 13,671, or by more than 63 per cent.

"The average yearly expenditure of capital on Railways for the interest on which Government is directly or indirectly responsible has been Rx. 7,197,000.

"Land-revenue (including the portion due to Irrigation) is estimated to increase by Rx. 340,300, distributed over the several Provinces.

"Provincial rates are estimated to increase by Rx. 244,700, due mainly to the receipts expected from the re-imposition of the Patwari-cess. The Revenue classed under this head is appropriated to local purposes and shown in the Local column in the Estimates.

"The receipts under Irrigation are expected to increase by Rx. 1,30,600, but there is an increased charge of Rx. 32,400, giving a net improvement of Rx. 98,200.

"The increase in Revenue is due to increase of direct receipts from Irrigation in the North-Western Provinces and the Punjab, and to an increase in the Land-revenue due to Irrigation in Madras and Bombay. The increased expenditure is chiefly due to increase in the charge for interest owing to additional capital expenditure.

"Post Office, Telegraph and Mint.—The net account of these Departments is expected to improve as follows :—

	Improvement. Rx.
Post Office	+ 63,300
Telegraph	+ 26,400
Mint	+ 21,600
TOTAL	+ 111,300

"The improvement in the case of the Post Office is due to steady progress of the Department. The figures just given do not profess to be the result of a strict Profit and Loss Account of the working of the Departments concerned. They represent merely the difference between the Revenue and Expenditure as recorded in the Accounts and Estimates, but they are sufficient for the purpose of indicating the financial progress of the Departments.

"The increase of Rx. 117,800 in the case of Excise and of Rx. 105,100 in the case of Stamps is generally distributed over the several Provinces with the exception of Bengal, where a decrease of Rx. 50,000 in Excise-revenue is anticipated on the ground that the unfavourable crops and the changes which are being introduced in the management of the Excise may have an unfavourable effect on the Revenue for a time.

"The increase in Customs (Rx. 49,300) is mainly due to large exports of rice anticipated from Burma in 1889-90.

"The Petroleum-tax when it was first imposed was expected to give a Revenue of Rx. 100,000 on a total import of 32,000,000 gallons. It is expected to give in the current year a Revenue of Rx. 115,000 on an import of 38,000,000 gallons; and for 1889-90 it is expected to give Rx. 120,000.

"I have already explained the nature of the Receipts under Exchange. In the Budget Estimate of 1888-89 these Receipts were estimated at Rx 415,000; in the Revised Estimate for that year the figure has been raised to Rx. 951,800, due largely to the addition of a credit, now estimated at Rx. 266,000, which was not included in the original Estimate owing to a difference of opinion as to the proper method of dealing with it in the Accounts. The estimate of these receipts in 1889-90 is Rx. 527,300. The large decrease as compared with the Revised Estimate is due to reduced capital expenditure on some of the Subsidized Railways now approaching completion.

"In the case of Forests the improvement expected in Revenue is Rx. 98,000, against which must be set an increase of expenditure amounting to Rx. 30,700, giving a net improvement of Rx. 67,300. This improvement is due to increased Revenue in Upper and Lower Burma.

"Under Assessed Taxes the increase of Revenue is expected to be Rx. 63,500. The expectation of an increase is based on the results of the current year.

"The decrease of Rx. 193,900 under Opium is due to an increase of Rx. 159,600 under Bengal opium, the selling price having been taken at R 1,070 instead of R 1,042 as in the current year's Estimates, and to a decrease of Rx. 347,000 under Malwa Opium, owing to an expected reduction in the number of chests exported from 35,350 to 30,000.

"For Salt we have taken a moderate estimate of Rx. 8,029,900, which is Rx. 353,000 more than the Revised Estimate and Rx. 92,600 less than the Budget Estimate for the current year. A large increase over the receipts of the current year is expected, as the falling off this year is mainly due to unfounded rumours of an immediate reduction of the duty.

This concludes what I have to say on the Estimates of Revenue for 1889-90, and I now turn to the question of Expenditure.

"*Expenditure of 1889-90.*

"The Expenditure of 1889-90 is estimated at Rx 83,469,800 as compared with an estimated expenditure of Rx. 81,192,100 for 1888-89, showing an increase of Rx. 2,277,700.

"The Provincial Adjustment is *minus* Rx. 640,800 as against an adjustment of *minus* Rx. 483,600 in the Estimates of 1888-89.

"The increase of Rx. 2,277,700 is made up of an increase of Rx. 1,651,500 in the rupee portion of the Account, of a decrease of £39,700 (true sterling) in the Home Account, and of an increase of Rx. 665,900 in Exchange. The increase in Exchange of Rx. 665,900 is almost entirely due to the fall in the value of the rupee; the alteration in the rate of exchange for converting the pay of the British troops, which is fixed in gold but payable in rupees, adds an adititional charge to the Military expenditure of about Rx. 195,000, so that the additional expenditure for which the Government of India has to provide has been increased in one year by Rx. 860,900 on account of the fall in Exchange, excluding the effect which the fall in exchange may have had on the rupee cost of stores.

"It will facilitate explanation of the various increases or decreases if the heads of expenditure are dealt with in the first instance according to the grouping which is generally adopted in the Accounts.

"The figures I am about to quote show the groups under which (I) increases and (II) decreases have occurred:—

	Expenditure Increased.
	Rx.
Railway Revenue Account	1,413,500
Army	1,005,700
Salaries and Expenses of Civil Departments	192,900
Post Office, Telegraph and Mint	86,100
Irrigation	32,400
Famine Relief and Insurance	27,300
TOTAL	2,757,900

II.

	Expenditure Decreased.
	Rx.
Interest	149,800
Direct Demands on the Revenue	133,000
Buildings and Roads	110,500
Miscellaneous Civil Charges	34,700
Construction of Railways (charged against Revenue)	33,600
Special Defence Works	18,000
TOTAL	480,200

"The aggregate of increases is Rx. 2,757,900 and of decreases Rx. 480,200, giving a net increase of Rx. 2,277,700.

"The causes of the increase under Railway Revenue Account, Post Office, Telegraph and Mint, and Irrigation have already been explained.

"By far the most important of the other increases is that under Army. The total increase of Rx. 1,005,700 is made up of an increase in rupee expenditure of Rx. 477,000, in English expenditure of £245,500 (true sterling), and of Rx. 283,200 under Exchange. The increased charge for Exchange is chiefly due to the fall in the value of the rupee, and the increases of which special explanation is necessary are an increase in the Indian Estimates of Rx. 477,000, and an increase in the English Estimates of £245,500 (true sterling).

"Taking the latter item first it may be said with practical accuracy that the increase in the Home Expenditure is due to provision made for the purchase of magazine rifles and 12-pounder breech-loading guns. However much the Government of India may regret that it should be necessary to incur such expenditure, it is not possible to avoid it without placing the Indian Army in a position of inferiority as compared with that of other countries. The cost of these rifles and guns accounts for £206,000 (true sterling) of the Home expenditure.

"As regards the increased cost of the Army in India, it will be obvious that the increase to the number of troops, European and Native, must give rise to petty increases in the various Departments that deal with them, and minor reforms account in the aggregate for a perceptible amount of increase. But the greater portion of the increase is due to special measures, of which the most important are the following:—

	Rx.
Provision for rapid mobilisation of an Army Corps in case of necessity	203,500
Exchange on pay of British Troops	195,000
Provision on account of Troops in Sikkim	100,000
Ditto ditto Lushai Country	10,000
Increased cost of provisions, including compensation for dearness of provisions and forage	79,500

"The total comes to Rx. 588,000, but there is a saving of Rx. 220,000 in the extra cost of troops in Burma, so that the additional cost is reduced to Rx. 368,000. The difference of Rx. 109,000 between this figure and the total increase in India of Rx. 477,000 is due to the minor elements of increase to which I have just referred, balanced to some extent by savings under other heads.

"The sum of Rx. 203,500 on account of mobilisation is intended to meet the cost of purchasing transport animals, provisions and equipments, so that in case of need an Army Corps may be in a position to take the field promptly. This is one of these precautions which in the present days of scientific warfare cannot safely be neglected. The greater portion of the cost will be incurred once for all, and will not recur. The pay of the British troops is fixed in sterling, and as the Exchange falls the number of rupees which they are entitled to receive increases. In the Estimate of 1888-89 the rate was taken at 1*s.* 5½*d.*; it has now been fixed at a much lower rate, and the change has added Rx. 195,000 to the estimate of expenditure for 1889-90. We have hopes that this charge may be somewhat reduced, but in the meantime it has been thought necessary to provide the full sum in the estimates.

"The increased expenditure on Salaries and Expenses of Civil Departments is mainly due to the entertainment of additional Police. The increase of expenditure on Police is Rx. 168,800, and of this Rx. 125,600 is on account of Police in Upper Burma. There is also an increase of Rx. 45,200 in Bengal, due to Government undertaking to bear the whole cost of the Police of the presidency-town. There is some increase in Madras, due to a provision for giving a special allowance to officers in charge of police-stations.

"The decrease of Rx. 149,800 under Interest is made up of a decrease of Rx. 21,300 in the rupee portion of the Account, of a decrease of £167,400 (true sterling) in the English Account, and an increase of Rx. 38,900 in the charge for Exchange.

"The decrease in England in 1889-90 is accounted for by the conversion of £53,262,000 of 4 per cent. stock into 3½ per cent. stock, which reduces the yearly interest charge by £266,300. The increase in Exchange requires no explanation.

"The decrease under 'Direct Demands on the Revenues' is Rx. 133,000. It occurs under Opium cultivation and manufacture (Rx. 190,400), Collection of Land-revenue (Rx. 55,000), and Stamps (Rx. 40,700). The other heads in this group, except Customs, show increases. The expenditure on Opium cultivation and manufacture is determined by the amount of crude opium produced. The area under cultivation in the present season is 14 per cent. less than last year, and the produce is estimated at 15 per cent. less. Our reserve is unusually large and is expected to stand at 49,705 chests at the end of 1889. With a reserve of this magnitude it is obviously desirable to temporarily contract production, and this policy has been adopted in making the engagements for the present season.

"The reduction under Buildings and Roads of Rx. 110,500 is due to a reduction of Rx. 110,600 in Civil Works. Of the decrease under Civil Works, Rx. 96,200 is in Imperial expenditure, and is owing to the completion of the bulk of the Frontier Roads and other Imperial works. On the other hand, a large Imperial grant (Rx. 298,100) is still being made for Civil Buildings and Roads in Upper Burma.

"The reduction in Miscellaneous Civil Charges is the net result of a number of increases and decreases, of which the most important are an increase of Rx. 118,000 on account of Superannuation Allowances and Pensions, and decreases of Rx. 47,500, Rx. 81,000 and Rx. 40,000 under Territorial and Political Pensons, Stationery and Printing, and Miscellaneous.

"The increase in Superannuation Allowances is very largely due to the increase of Exchange on sterling pensions, the decrease in Political Pensions to the death of the ex-King of Oudh, and the decrease under Stationery and Printing to a reduced demand for stores from England.

"In the Budget Estimates of 1888-89 Provincial Revenues were estimated to yield Rx. 21,663,100, and Provincial Expenditure was taken at Rx. 22,151,700, the Provincial Adjustment being *minus* Rx. 483,600.

"In the Estimate for 1889-90 Provincial Revenues are taken at Rx. 21,781,300, and Provincial Expenditure at Rx. 22,422,100, and the Provincial Adjustment is *minus* Rx. 640,800.

"General Financial Position.

"Having now explained the Estimates of Revenue and Expenditure for 1889-90, I propose to make a few remarks on the general financial position and the prospects of the future. The special difficulties with which Indian finance has to contend are, War, Famine, the fall in Exchange and the reduction of the Revenue from Opium. On the question of War I can say little; petty frontier wars are almost certain to occur at intervals, but their cost is not such as to seriously embarrass the finances. I am not aware of any reasons for thinking that War on a large scale is likely to occur in the immediate future, but expenditure must be incurred as an insurance against national danger. The country has happily escaped Famine for a decade, but we have no ground for assuming that the climatic conditions of the Indian continent have changed and that there will never be drought sufficient to produce famine.

"Regarding the future of Exchange, it is impossible to give a confident opinion. Before the year 1873 gold and silver were never used as legal standards without the regulating influence of a system of double legal tender, and there is consequently no experience in the past to which we can appeal in forming our opinion as to the probable course of events in the future. The sanguine declare the rupee will soon be worth two shillings; the despondent anticipate a further fall of undefined magnitude.

"I cannot pretend to arbitrate between these conflicting views. But during the last fifteen years the great falls in the value of the rupee have coincided to an extent, which can hardly be the result of accident, with corresponding falls in the gold prices of commodities. If this law should hold good in the future, the gold value of the rupee will not again fall largely and suddenly unless the gold prices of commodities fall.

"I will venture to depart so far from the safe attitude of reserve as to say that, if there is another heavy fall in gold prices, it will probably be accompanied by another heavy fall in the gold price of silver. At present gold prices have ceased to fall, and there is even a slight tendency to a rise.

"It is needless to say that the question of the future relations between the gold and silver standards is one of great importance for India. The present condition is not one of permanent equilibrium. Either there will be continuous progress in the direction of demonetising silver and substituting gold, or the world will revert to the old system of double legal tender. In the former case our financial difficulties will probably be greater in the future than they have been in the past, and it is impossible to forecast the ultimate result; in the latter case we may have to pass through a severe convulsion caused by foreign nations attempting to restore the old ratio of 1 to 15½ between gold and silver. If we are unable to join with them in attempting to settle the question by international agreement, we cannot expect them to consider our interests in any course which they may think fit to adopt.

"In the interests of India a sudden reversion to the old ratio of 1 to 15½ brought about by the action of foreign countries, and the continuous and progressive demonetisation of silver, accompanied with a fall in the value of the rupee to an unknown and unlimited extent, are alike to be deprecated. Yet, if the question is not dealt with by international agreement, we must accept the risks and inconveniences of either the one result or the other, unless we are prepared to choose the heroic and hazardous remedy of adopting a gold standard. Nor is it possible for us to conjecture at what time the action of the United States and the continental nations of Europe may bring on a crisis either of the one kind or the other.

"For these reasons it is of paramount importance to India that an attempt to settle the question by international agreement should be made. No other course affords a prospect of a safe solution to be gradually carried out with the minimum of disturbance to existing interests. It is to be hoped that, if any prospect of a settlement appears, India shall not be required to subordinate her interests to the needs, or supposed needs, of countries which may desire to maintain the single gold standard.

"The future of the Opium-revenue is surrounded with almost as much uncertainty as the question of Exchange. There has been, during the current financial year, a considerable rise in the price of the Bengal drug, but that rise appears to have been due, in a very large degree, to poor crops in Malwa and China, and has been accompanied with a large falling off in the exports of Malwa Opium

"Already the price of Bengal Opium has fallen from its highest figure of R1,244 a chest in November to R1,126 a chest at the sales of the present month.

"The dangers I have just indicated are of a general nature. We must also anticipate some falling off in revenue in the immediate future from two special causes. As I have explained elsewhere, we expect to receive in the coming year a contribution of Rx. 740,000 from Local Governments. Of this amount Rx. 250,000 is permanent, being made up of Rx. 200,000 from the Patwari-cess and about Rx. 50,000 from Lower Burma. The balance of Rx. 490,000 we receive for a single year only, and, unless other arrangements can be made, we must be prepared to accept a reduction of Rx. 490,000

in the Estimates of 1890-91. There is also a credit of Rx. 527,300 arising from receipts on account of exchange on the capital transactions of Railway Companies. This credit must soon disappear with a corresponding reduction in revenue. It may then be said that temporary causes give us an additional revenue of Rx. 1,017,300 in 1889-90, which is not permanent, and which will be largely reduced in future years and will ultimately disappear altogether.

"But I should give a very erroneous opinion of our position if I were to dwell only on the difficulties and dangers of the future. There are hopeful as well as discouraging elements, and I may say at once that in my judgment there are no grounds for a despairing or pessimist view of Indian finance. If we could get rid of the exchange difficulty, I should be prepared to adopt a hopeful view of the future, and, if there were in addition no risk of a great war, I should look forward to our progress in coming years with as much confidence as it is ever safe to feel in financial matters.

"Among the more encouraging features in Indian finance is the elasticity of the ordinary revenue. It is true that we have not many new sources of revenue open to us, but the receipts from existing sources grow with satisfactory rapidity. The figures which I have given in comparing the Budget Estimates of 1888-89 with the Budget Estimates of 1889-90 have made this point sufficiently clear, and I need not add anything more on the subject.

"In Upper Burma, too, we appear to have turned the corner and may now look forward to steady reduction of the net charge which that Province imposes on the finances.

"The account for Upper Burma in the Estimates of 1888-89 showed a net charge of Rx. 1,875,000.

"In the Estimates of 1889-90 the net charge is Rx. 1,625,300, a reduction of Rx. 249,700.

"A net improvement of Rx. 249,700 in a single year is an encouraging symptom, especially as there is every ground for supposing that the improvement will continue. The improvement is really greater by Rx. 77,800, as the account now presented includes a net charge of Rx. 77,800 on account of railways, which does not appear in the Estimates of 1888-89.

"It should also be recollected that in recent years we have had to bear the burden of a considerable increase to the Native and European Army. That increase has been completed and its cost provided for, with the exception of the expenditure on the Reserve for the Native Army, which will not be great.

"Heavy expenditure has also been incurred on Frontier Railways. The total estimated cost of these Railways is Rx. 13,410,700, of which Rx. 10,083,300 will have been met at the end of this month, and Rx. 1,191,800 is provided for in the Estimates of 1889-90, leaving only Rx. 2,135,600 for future years.

"We have also been carrying out an extensive scheme of Coast and Frontier Defences, estimated to cost Rx. 5,449,515 (which is charged against Revenue), of which Rx. 1,850,768 will have been expended by the end of this year, and Rx. 1,102,900 is provided for in the Estimates of the coming year, leaving Rx. 2,495,847 to be incurred in subsequent years. There are also special charges in the Estimates for next year of Rx. 314,500 for the Sikkim and Lushai Expeditions, and for thoroughly equipping at least one army corps with transport, and of Rx. 301,800 on account of magazine rifles and 12-pounder breech-loading guns. The former charge will not recur, and, though considerable expenditure may be necessary for a time on account of rifles and guns, the charge is not a permanent one.

"It would be rash to assume that we are able to foresee the end of all special military expenditure. In such matters there is no finality; new dangers may arise involving further preparations and additional expenditure, but the figures I have given are sufficient to show that the sacrifices which the country has been called on to make in recent years have not been in vain; that the original programme of military defences is approaching completion, and that there is at least some prospect of an alleviation of existing burdens.

"The improvement of means of communication by the opening out of Railways is exercising a marked beneficial influence on the country, and India is

entering on what I hope may prove to be but the beginning of a prosperous industrial career. No better example of the change that is taking place can be found than the progress of the cotton-spinning industries.

"In 1880-81 there were 13,307 looms and 1,470,830 spindles at work, employing 39,537 people. In 1887-88 there are no less than 18,840 looms and 2,375,739 spindles and 80,515 people at work.

"The exports of Indian yarn and cotton cloth were valued at Rx. 1,909,134 in 1880-81. In 1887-88 they came to Rx. 5,227,928, and the returns of the current year show still further progress.

"These are results of which India may well be proud; they have been achieved without the fostering aid of Protective Tariffs or any special assistance from Government, and are due to the patient industry and intelligence of the Indian people, and to the enterprise of her capitalists, who have begun to avail themselves of the natural advantages of the country; under these circumstances it may confidently be anticipated that the ground that has been occupied will be maintained, and that still greater progress will be made in the future.

"Nor does there seem to be any good reason why India should not shortly undertake the manufacture of iron on a large scale with success.

"I have tried to state fairly both the probable difficulties of the future, and the reasons that exist for holding that we shall be able to encounter them successfully, and my deliberate conclusion is that, while there is every need for economy and for husbanding our revenue, there is no ground for desponding or pessimist views. Unless some unforeseen disaster occurs, there is every reason to hope that the lapse of two or three years will show a decided improvement in the financial position of the Government of India. It is true that the surplus which we have been able to show in the Estimates of the coming year is little more than nominal, only Rx. 106,300, but the Estimates have been framed with great moderation, and, if the Indian revenues continue to exhibit their usual elasticity and no unforeseen disaster occurs, I anticipate that the Financial Statement of 1890-91 will show decided improvement.

"Falling off in the Revenue from Salt.

"As a preliminary step in dealing with the question of the causes of the falling off in the Salt-revenue during the current year, I wish to point out that the quantity of salt paying duty in any year is not a perfect test of the quantity of salt actually consumed in that year by the people. There is always a large amount of salt in the hands of dealers, and a falling off in any one year in the quantity of salt paying duty may represent a reduction in the quantity of salt in the hands of dealers, and not a reduction in the quantity of salt actually consumed.

"It will be convenient to treat Burma separately from the rest of India, as that Province has been subject to special conditions.

"In 1884-85 the recorded consumption, that is, the quantity of salt on which duty was paid, increased by 2,010,000 maunds, or 6·8 per cent.

"In 1885-86 there was a falling-off of 742,000 maunds, or nearly 2·4 per cent.

"There is no ground for assuming that in 1884-85 there was anything approaching to an increase of 6·8 per cent. in the quantity of salt actually consumed by the population, and there is just as little ground for supposing that in 1885-86 there was a falling-off in the real consumption of 2·4 per cent.

"These variations were due entirely, or almost entirely, to trade fluctuations, and the actual consumption of salt in 1884-85 per head of population was probably not, in any considerable degree, higher than in 1883-84, and was not lower in 1885-86 than in 1884-85. I state these figures in order to show that an increase or decrease in the quantity of salt that pays duty in any one year does not necessarily indicate a corresponding increase or decrease in the quantity actually consumed.

"Opinions vary as to the effect on the real consumption of a rise of duty. Some authorities hold that it has very little effect; others that it has a considerable effect. Experience seems to show that the truth lies between the two opinions, and that a rise in the rate of duty has an appreciable, but not a very great, effect on the real consumption. But a rise in duty may have a consi-

derable temporary effect on the trade and on the quantity of salt on which duty is paid, especially when rumours prevail that the rise in duty is not likely to be permanent.

"The raising of the rate of duty in January, 1888, was followed by reduced issues, and rumours regarding an impending reduction of the duty have had an unfavourable effect on the trade during 1888-89. In Northern India persistent rumours have prevailed of an impending change, and it was believed by the dealers that the rise in the rate of exchange which took place in January, 1889, would so improve the position of the Government of India as to lead to the reduction of the duty. These rumours have had the effect of checking issues and causing traders to keep their stocks at a minimum. No trader was willing to pay a duty of R2-8 a maund on salt so long as it was expected that the duty would be shortly reduced.

"This state of affairs was accentuated and brought to a crisis by a telegram sent by Reuter's Agency on the 1st of March and published in the Indian newspapers of the following day. The telegram stated that the Secretary of State for India, speaking on 28th February, had said that 'he was convinced that the earliest occasion should be taken to abrogate the increase in the salt-tax.'

"The telegram was published on a Saturday. On the following Monday sales of salt in Bombay began to fall off, and by Tuesday they had practically ceased. On that day only one application was received for the removal of 267 maunds of salt. The salt merchants applied to the departmental officials stating that trade was paralysed, and enquiring whether it was true that the duty was to be reduced. On the 5th of March one firm telegraphed direct to the Government of India in the same sense.

"On the 9th and 10th of March the Government of Bombay drew attention to the disturbance to the trade, and on the 12th the Accountant General telegraphed that the estimate of salt receipts must be reduced for that Province alone by nearly 16 lakhs of rupees, as salt sales had ceased since the 4th of March.

"The Commissioner of Northern India Salt-revenue telegraphed on the evening of 15th as follows :—

'Trade is disturbed by telegram published locally on second instant. Lord Cross's opinion regarding salt-duty understood to mean that reduction is imminent. Collections fell from average R55,000 to under R1,000 daily from fourth to eleventh. In consequence of the contradiction published on twelfth trade is since recovering. Collections on twelfth were R16,000, on thirteenth R38,000. Progress is watched.'

"The recent news is more favourable, as the rumours of an intention to reduce the duty have been contradicted through the agency of the Press. But the magnitude of the effect of these rumours on the revenue will be understood when I explain that at the end of February the estimate of Salt-revenue for the current year was Rx. 7,840,700, whereas it is now taken at Rx. 7,676,900, a reduction of more than 16 lakhs of rupees. No doubt, this amount will be to a very great extent recovered, but probably too late to materially affect the revenue of 1888-89.

"There have been other causes also at work which unfavourably affected the Salt-revenue. In Calcutta, the trade was greatly disorganised after the increase of the duty, and the price of salt (free of duty) rose from 11·5 annas a maund in December, 1887, to 28·3 annas a maund in February, 1888, but has since fallen to 14·6 annas a maund in February, 1889.

"In Madras, where the Government was giving up its monopoly of manufacture, the manufacturers and traders secured something like a monopoly for themselves with the natural result of raising the price to the public. The Salt-revenue of the year has also been adversely affected by the want of rain and prospects of a bad harvest in certain tracts. I mention these facts not with the view of showing that the increase of the salt-duty can have no effect on consumption, because I cannot believe that an increase of 25 per cent. should not have some effect, but in order to make it clear that there is as yet no ground for assuming that the falling off in the issues of salt, which has occurred, is permanent and due to the increased cost which the public have to pay for that article. The publication of the present Financial Statement will dissipate the fears of an immediate reduction of the salt-duty, and we shall doubtless see an increase of the issues.

"The following figures giving the total quantity of salt on which duty was paid from the beginning of the financial year to 22nd February for a series of years shows the amount of falling off in the current year (Burma excluded) :—

	Maunds.
1882-83	25,068,000
1883-84	25,832,000
1884-85	27,093,000
1885-86	26,714,000
1886-87	27,603,000
1887-88	27,847,000
1888-89	26,797,000

These figures show distinctly that there had been a considerable falling off before Reuter's telegram was received, but the quantity that paid duty up to 22nd February in the current year is larger than the quantity which paid duty in any year, except one, previous to 1886-87, and is 1,729,000 maunds, or 6·9 per cent. in excess of the quantity that paid duty in 1882-83, the first year after the duty was reduced. Even allowing for increase of population, the issues of salt in the current year to 22nd February last are sufficient to provide as large a quantity of salt per head of population as in 1882-83.

"In Lower Burma there has been a great falling off in the quantity of salt that paid duty in 1888-89, but that falling off is mainly due to the excessive imports of the preceding year.

"The falling off in 1888-89, which seems excessive at first sight, is explained by the great imports of 1887-88, the average for the two years being not much below the normal quantity.

"Salt is locally manufactured on the sea coast in Burma, and there is a certain amount produced from brine wells in Upper Burma. The local manufacture is, from the nature of the case, insufficiently supervised, and an experienced officer of the Northern India Salt Department has just been deputed to Burma by the Government of India to enquire into the whole question on the spot. It is said that the increase in the rate of duty on salt interferes to some extent with the local production of *ngapi* and salted fish, and has led to an increased import of salt fish from abroad. The facts are, however obscure, and a final opinion cannot be formed until the report of the officer specially deputed to Burma has been received.

"Excise Policy.

"I take this opportunity of correcting a misapprehension which has arisen in some quarters regarding the policy of the Government of India in connection with the Excise-revenue. Last year Mr. Westland used the following language in the Legislative Council :—

'I look hopefully to a considerable increase in the Excise-revenues, and believe that a great deal might be done in Northern India by the introduction of the methods which, in Bombay and Madras, have so powerfully contributed to the increase of revenue under this head.'

"With reference to this language it has been alleged that Mr. Westland expressed gratification at the prospect of an increase in drinking among the Indian population on account of the increased revenue which such a change in the habits of the people would produce. I make no insinuation of wilful misrepresentation against those who have brought this charge, nor do I say that they acted otherwise than in good faith, and yet the charge is absolutely without foundation. Mr. Westland used the language which I have quoted in the Legislative Council of the Government of India, and in the presence of the Members of that Council. His remarks passed without challenge. Is it conceivable that if he had meant, or been understood to mean, that the people of India should be encouraged to drink in order that the revenues of the Government of India might grow, there would have been found not a single Member of that Council, official or non-official, to protest against the adoption of such a policy?

"Less than two months afterwards the Financial Statement for 1888-89 was published under Mr. Westland's signature, and in that statement he used

language which puts his meaning beyond the reach of cavil. The words he used were as follows :—

'As regards Excise it will be seen that it is in Madras and Bombay that the revenue-administration has been most successful, as these two provinces with 31 and 16½ millions of inhabitants respectively produce a revenue nearly as large as that of Bengal with 69 millions. In fact, in both these provinces a very remarkable progress has been made. The whole system of distillation has been brought more thoroughly under control, and stricter and more methodical preventive measures have enabled the Government to greatly enhance the rate of duty: for the question of the rate of duty which it is possible to levy is simply the question of the prevention of illicit distillation.'

"Mr. Westland's expectation was that by the prevention of illicit dealings it would be possible to raise a larger revenue, the increase of revenue being accompanied not by an increase of, but by a check on, drinking. To show that there really was, and is, extensive smuggling in Northern India, I will quote a passage from the report of the Financial Commissioner of the Punjab, who is now the Lieutenant-Governor of that Province, for the year 1881-82 :—

'Mr. Hawkins, the Deputy Commissioner of Amritsar, says—"There were twelve cases of illicit distillation. It is notorious that there are few villages in this district which have no private stills of their own. The police are constantly finding pieces of stills and jars of materials in deserted houses while searching for other property." The Lahore District has also a bad reputation in this respect. The Deputy Commissioner of Jullundur, Mr. Bullock, writes—"Illicit distillation is of very general occurrence throughout the district. Twenty-four cases have been detected, and it is to be hoped that some check will be found to have been given to the system, which, however, we can never expect wholly to extirpate."

'In Hoshiarpur the khansama of a dâk bungalow was found to possess a still, and there were three cases in which villagers were convicted of the same offence. * * * *

'Whenever liquor-shops in Native States are situated close to our border, it is a common practice for our villagers to resort to them, and they often bring back small quantities of spirits for their own use and that of their friends. Even when the sadr distillery system has been adopted at the request of our Government in independent States, the price of liquor is far less than in our own territory. This must be due to lower rates of still-head duty. The Assistant Commissioner in charge of excise at Sirsa, Mr. Kennedy, says—"In Patiala spirits are sold at about eight annas a bottle, not differing much in quality from the Sirsa spirits at R1-8 a bottle. The only hope of grappling with the existing evil is to lower the price of Sirsa spirits so as to bring them into competition with the Patiala spirits. Any other method is impracticable. The Sikh Jats will drink; and we cannot wean them from the practice by making the cost of liquor high; the only effect of this is to demoralize them by leading to a continual evasion of the law without any corresponding benefit in increased sobriety."

'There is probably some exaggeration here. Mr. Lyall is inclined to believe that the dearness of lawfully-distilled liquor had led to a decrease in drinking among the Sikh population, but to an increased use of opium and perhaps also of bhang.'

"The state of things which these extracts shows to have existed in the Punjab in 1881-82 is the state of things which has continued to exist up to the present time.

"In May 1887 the following opinion was expressed by a Punjab officer :—

'The Excise Department in this Province has never been properly supervised and controlled, for the simple reason that the Department has never had a responsible head, and has been left to take care of itself with such perfunctory attention as district officers have been able to pay to it. I can speak on this point from twenty-four years of district experience in various parts of the Province. The extent to which country spirit is illicitly manufactured and sold is enormous, and the quantity so disposed of is in my opinion as large as that which is lawfully sold; and the excise-revenue is therefore much smaller than it would be if the Department were carefully controlled.'

"It is right that I should mention that the Financial Commissioner did not accept these remarks in their entirety. He remarked that the 'description of Excise management in the Punjab must, in the absence of specific evidence, be regarded as exaggerated,' but no authority, so far as I am aware, has ever denied that there was, and is, a very great amount of smuggling and of illicit distillation in that Province.

"I have now shown that, when Mr. Westland, speaking on behalf of the Government of India, anticipated an increase of Excise-revenue in Northern India, he based his expectation of an increase not on the possibility of being able to increase the consumption of liquor and drugs but on the prospect of being able to increase the revenue by means of a stricter control and the

suppression of illicit practices. I shall show by one or two instances that the policy which Mr. Westland favoured had already proved a marked success in other Provinces, both in respect of checking consumption and increasing the revenue.

"From 1st October, 1884, a new system of Excise-administration was introduced into a portion of the Madras Presidency. The change in system resulted in a rise in the price of country liquor, varying from eight annas to one rupee per gallon. The average annual consumption of the three years of the new system is less than the consumption of the last year of the old system by more than 6 per cent., while simultaneously the average annual revenue increased by more than 35 per cent. These figures show conclusively that a large increase of Excise-revenue is not necessarily attended with an increase of consumption, and may coincide with a positive decrease.

"A still more remarkable illustration of the possibility of increasing the Excise-revenue while diminishing the consumption is afforded by the statistics of the consumption of ganja in Bengal. Ganja is probably the most pernicious of all drugs in common use, and the Government has never felt any hesitation in increasing the rate of duty leviable on it.

"Notwithstanding the large increase of population which must have taken place between 1868-69 and 1887-88, the number of shops for the sale of ganja has decreased during these years by more than 27 per cent., and the consumption by more than 22 per cent., while simultaneously the revenue has increased by more than 150 per cent., and the incidence of taxation per seer has increased by more than 226 per cent. These figures may be left to speak for themselves. The reduction during the same period in the number of shops for the sale of opium and in the quantity of opium consumed is even more remarkable than in the case of ganja, but there has not been the same increase of revenue, mainly, I believe, because opium smuggling prevails extensively.

"In mentioning this subject my object has been to defend my predecessor against the charge which has been brought against him, and indirectly against the Government of India, of encouraging intemperance for the sake of revenue, and it must not be supposed that I have been dealing with the whole Excise-system of India, or that I intend to assert that that administration has been as successful in every instance as in the cases which I have quoted.

"MANAGEMENT OF GOVERNMENT BALANCES.

"The present year has seen a great scarcity of money in the Indian markets, which has kept the Bank rate at 12 per cent. for a considerable period, and, as usually happens in such cases in this country, the question has been raised whether Government might not in some way come to the assistance of trade.

"The scarcity is no doubt owing in part to an early cotton season in Bombay coinciding with a demand for rice in Burma, and other customary requirements at this season; but the difficulty appears to have been aggravated by the doubtful position of silver. But for this it seems inexplicable that for week after week there should be a difference of 9 per cent. in the rate of money in London and India, and yet that in some weeks the whole amount of bills and transfers offered by the Secretary of State should not be taken up.

"That so high a rate of interest is prejudicial to trade is obvious, and Government has not been unmindful of the fact. The best way in which Government can assist trade is by providing that the Secretary of State's drawings shall never be curtailed for lack of money to meet them, and in one week demands for bills and telegraph transfers exceeded 77 lakhs. Arrangements are also made to grant telegraph transfers freely at a small charge between the three Presidency-towns, and Government, besides keeping up the normal current balances, has further been able to offer to the Presidency Banks at Calcutta and Bombay temporary loans at their own minimum rate of interest if they cared to avail themselves of the offer. Owing to the demands upon it the Government cash balance, during this period, fell lower than it had done for some years, and at the end of February was about two crores lower than on the corresponding date of last year.

"The charge that Government does not do all it might to assist trade sometimes takes the form of an assertion that the currency balances should be lent

out in a time of pressure. This is of course impossible, as the currency balances are pledged by law to secure the convertibility of the currency notes, and can no more be lent to the market than can the gold in the Issue Department of the Bank of England.

"Another contention is that the cash balance of the Government of India is too high. Now, the question whether the Government cash balance is too high or too low is one that must be determined by the experience of those who actually deal with that balance and are responsible for seeing that there is sufficient money in the treasury to meet all the claims against Government.

"I do not think I exaggerate when I say that every person who has experience of the actual work of dealing with the balances in this country is in favour of rather a high cash balance. The question has been frequently considered both in India and in England, and though a cash balance of 10 to 13 crores may seem enormous, yet if we reflect on the special difficulties in the way of suddenly obtaining a large amount of cash in this country, on the sudden and large demands to which Government is exposed, and on the enormous extent of country over which the balance has to be spread, it will easily be recognised that the mere fact of the cash balance being large is no proof that it is larger than is required by the wants of the case.

"Some authorities hold that, if anything, the Indian cash balance has been kept somewhat too low in recent years. In that opinion I am inclined to concur. The cash balance of recent years has been low, because the claims against the Government were heavy owing to expenditure of all kinds, and it was thought desirable to avoid borrowing more than was absolutely necessary.

"I have mentioned the allegations (1) that Government ought to lend out the currency balance, and (2) that Government keeps too high a cash balance, simply in order to clear the ground. There is no force in them and they could only be made by persons ignorant of the facts of the case. I now come to what is the real question, namely, the expediency of the maintenance of the Reserve Treasuries in the Presidency-towns. Should the Government keep the whole of its spare cash in the Presidency Banks, or should it aim at keeping balances of tolerably constant amounts in those Banks, the surplus being kept in the Reserve Treasuries? This is a question which deserves consideration, and on which there may reasonably be a difference of opinion, though I can hold out no hope of a change in the policy of the Government in this respect, and, speaking for myself, I cannot recommend any such change.

"The justification for the existence of the Reserve Treasuries is to be found in the special conditions affecting the Indian money market. These special conditions are the liability of that market to extreme pressure at times, the difficulty in adding temporarily to the amount of cash by drawing on other markets, and the magnitude of the cash transactions of the Government as compared with those of the trade. Under the circumstances I have just stated, and looking to the fact that the Government in case of war, famine or other unexpected cause is exposed to the risk of having to meet sudden and large demands on it for cash, it was decided by Lord Northbrook's Government that it would be to the interest both of the commercial public and the Government of India that the surplus cash for the time being of the Government of India in excess of certain regulated balances in the Presidency Banks, and the cash in Mufassal Treasuries, should be kept in Reserve Treasuries.

"It was held that, if the whole of the surplus cash was kept in the Presidency Banks, trade would rely on the permanence of the resources thus supplied to it, and that, in case of a sudden demand for cash, the Government of India would either be forced to abandon its right to reduce its balance in the Presidency Banks, or risk producing a financial crisis by suddenly and largely reducing the resources of these Banks.

"To show that this is not an imaginary fear I will quote a telegram received in 1874 from the Government of Bombay :—

'Clear the line. You are placing the Exchange Banks and trade of Bombay in great danger. The eight Exchange Banks are indebted to the Bank of Bombay 68 lakhs of rupees, half payable on demand, secured by Government paper, and remainder in February. Their balances for current purposes in the Bank of Bombay are under 20 lakhs of rupees; balance of other customers of Bank of Bombay exceedingly low. Bank of Bombay has to meet Council Bills for 25 lakhs of rupees arrived from England this

morning, and similar Bills for 20 lakhs of rupees will shortly arrive. Bills on Calcutta absolutely unsaleable. If you draw more on Bank of Bombay, they must call in the sums due from the Exchange Banks, and there will be a general panic and serious danger of stoppages.'

"There was at that time a Government balance of about 100 lakhs in the Bank of Bombay, and the proposed withdrawal, which called forth this startling protest from the Governor of that Province, only came to 35 lakhs. This money was required for immediate expenditure in connection with the Bengal Famine. I do not think a stronger argument could be produced to show the dangers that might arise if the Government of India reverted to the old system of keeping all its spare cash in the Presidency Banks. The arguments which weighed with the Government of India in introducing the system of Reserve Treasuries are contained in a Despatch to the Secretary of State, No. 256, dated 30th June, 1874, printed as an Appendix to the Financial Statement. It will show that the policy of the establishment of Reserve Treasuries was adopted deliberately and in order to meet real difficulties.

"It has been urged that Government could relieve the market by lending out the balance of the Reserve Treasuries on favourable terms to the Banks; but if this course were followed the same difficulties that arose when the Presidency Banks held the whole of the surplus balances would again occur. Trade would become accustomed to rely on the resources furnished by the Government, and at a time of pressure the withholding of the assistance usually given by Government might have a very serious effect.

"Ways and Means—India, 1889-90.

"The cash balance of the Government of India is expected to be Rx. 12,900,000 on 1st April next. It is the present intention of the Government of India to raise a loan of 2½ crores during the coming year, and the closing balance of 1889-90 is estimated at Rx. 12,533,000.

"It is expected that the Secretary of State will have drawn £ 14,310,100 (true sterling) during the current year, and that in the coming year he will draw £ 14,690,900 (true sterling).

"PROPOSED RUPEE LOAN.

"Although it is estimated that a loan of Rx. 2,500,000 will be required during the year, no pledge can be given either as to the amount of the loan or the time when it will be issued, or the conditions which will attach to it. According to the estimates, a loan of Rx. 2,500,000 will give an ample cash balance, and if matters turn out favourably it may not be necessary to borrow so much.

"LOANS TO MUNICIPALITIES, &c.

"Before 1888-89 all loans and advances of public money were treated as advances on Imperial account. The loans were made on the advice and through the agency of Local Governments, and Local Governments were so far responsible that irrecoverable sums were charged off as Provincial Expenditure. But they had no special concern with the punctual and complete realisation of the interest due on these advances, which was credited as an asset of Imperial Revenue. At the instance of the Secretary of State the arrangements were re-considered, and the occasion was thought appropriate for extending the principle of decentralisation beyond the limits of the Revenue account. The interest received on these loans is almost always higher than that paid by Government on its public loans, and by surrendering this advantage it was obvious that an inducement might be offered to Local Governments to undertake complete responsibility for the administration of this department of finance. This responsibility was accepted in every case, the necessary arrangements were completed last year, and orders were published in the Gazette of India of 5th January, 1889.

"In connection with this subject the question of lending from public funds to Municipalities and other public bodies was considered. It was believed from the Secretary of State's observations in a despatch of September, 1887, that, under the arrangements described above, sanction might be given to a relaxation of the restrictive policy which has been followed in this matter since 1876.

"Experience has shewn that the rigid refusal to lend money to small Municipalities and Local Boards has operated unfavourably in delaying and preventing sanitary improvement and reform. It has been found that such bodies cannot raise money in the market, except at high rates of interest; and Municipalities have in several cases found it necessary in consequence to abandon, or indefinitely postpone, well-considered schemes of drainage and water-supply. The Government of India accepted the Secretary of State's invitation to review the question, and the Secretary of State has, in consideration of the fact that, under the scheme described above, Provincial responsibility will be enforced, withdrawn the prohibition.

"It is not proposed at present to adopt the policy of lending to the Presidency Corporations, as they have a public credit of their own and can borrow, in ordinary cases, in the open market, while the claims on the Government of India are so great that it cannot without difficulty find the necessary funds. But in pursuance of the principles enunciated above, Local Governments have been authorised to grant loans to Mufassal Municipalities in future, on the following conditions:—

"(1) Loans may be granted only for works of public and general convenience and utility, such as drainage and water-works, bridges and the like; and not for works which are merely or mainly ornamental or convenient, such as town halls, public gardens or market places.

"(2) A local body, having borrowed from Government, may not borrow from any other source until it has obtained the sanction of the Local Government concerned, which should not be given until it is clearly shown that the sum lent by Government, with interest thereon, is duly secured.

"I have stated that the rules regulating the new scheme were published in the Gazette of India on 5th January. The demands of Local Governments have since been received. These demands, so far as they relate to advances to cultivators, to embarrassed landed proprietors, and for drainage embankments and the like, have no special interest, as the only change in respect of them is the transfer of administration and responsibility. As regards loans to Mufassal Municipalities, the importance attached to the change of policy will be understood when it is stated that, notwithstanding the short notice given, the applications for loans for Municipal sanitary purposes amount to Rx. 254,900, which sum it has been found possible to place at the disposal of Local Governments. The projects comprise schemes of water-supply for Allahabad, Agra, Nagpore, Delhi and Peshâwar. Although an important step has now been taken towards facilitating the carrying out of local works and improvements, the large claims on the resources of the Government of India on account of railway and irrigation works will prevent, for the present, any very important extension of the system.

"Summary.

"It will be convenient if I briefly summarize the chief features of the financial position as they now present themselves.

"(*a*) The Accounts of 1887-88 have closed with a deficit of Rx. 2,028,832, including as expenditure Rx. 456,017 on account of Special Defence Works. Excluding the cost of these works, the deficit was Rx. 1,572,815. This has resulted mainly from a special charge of Rx. 1,059,000 incurred in connection with the conversion of the 4 per cent. sterling stock into 3½ per cent., from heavy military expenditure in Burma, from a fall in exchange and in the price of opium, and from a reduction in Railway Revenue, counterbalanced by an improvement in Revenue and reduced Expenditure under other heads.

"(*b*) The Revised Estimates of 1888-89 show a deficit of Rx. 201,700, including as expenditure Rx. 818,300 on account of Special Defence Works, and a surplus of Rx. 616,600 if the cost of these works be excluded. Seeing that there has been a further fall in the rate of exchange, which has been taken for the current and coming year at 1*s*. 4·38*d*. = 1 rupee, heavy unforeseen expenditure on Military Expeditions, and a decline in the Salt-revenue owing to persistent rumours of an impending reduction of the duty, the result is satisfactory.

"(*c*) The Budget Estimates for 1889-90 show a surplus of Rx. 106,300 after providing Rx. 1,102,900 for special Defence Works. If the cost of these

works be excluded, there is a surplus of Rx. 1,209,200. Imperial revenues have received a special asset of Rx. 740,000, towards which all Local Governments, except the Punjab, contributed. Of this only Rx. 250,000, most of which represents the proceeds of the re-imposed Patwari-cess in the North-Western Provinces and Oudh, will be permanent, the remainder being a receipt of next year only.

"(*d*) The Capital expenditure on Railways and Irrigation Works is expected to amount to Rx. 1,857,800 in 1888-89, and Rx. 4,089,500 is provided for 1889-90. The expenditure in 1888-89 is really Rx. 3,264,500, but Rx. 1,406,700 of it has been transferred to the Capital Accounts of the Indian Midland and Bengal-Nagpur Railways on account of the cost of the Sindia and Katni-Umaria Railways transferred to them.

"(*e*) As regards the general financial position of the Government of India, while there is every need for economy and for husbanding the revenue, there is no ground for desponding or pessimist views. There are probable difficulties in the future, but there are also reasons for holding that we shall be able to encounter them successfully. The Estimates of Revenue for 1889-90 have been framed with moderation.

"(*f*) The Secretary of State proposes to draw, during 1889-90, £14,689,900 of Council Bills. He also proposes to raise a loan of £3,750,000 under the Oudh and Rohilkhand Railway Purchase Act for the purpose of advancing funds to Railway Companies.

"(*g*) The Government of India will probably raise a loan of Rx. 2,500,000 in India, of which Rx. 584,000 is required for the Dock Works at Calcutta and Bombay, and Rx. 254,900 for Municipal Water Works, but no pledge can be given either as to the amount of the loan or the time when it will be issued, or the conditions which will attach to it."

His Excellency THE PRESIDENT said:—"I think the best mode of procedure, unless hon'ble members see fit to object, would be that I should now put the Motion which is on the paper and that we should adjourn until Friday next. It will then be open to hon'ble members, if they desire to offer observations on the Financial Statement, which we have just had the advantage of hearing, to make them on the Motion that the Bill should pass. In the meanwhile hon'ble members will have had the leisure to consider the Statement in all its bearings."

The Motion was put and agreed to.

The Council adjourned to Friday, the 29th March, 1889.

S. HARVEY JAMES,
Secretary to the Government of India,
Legislative Department.

FORT WILLIAM;
The 29th March, 1889.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VICT., CAP. 67.

The Council met at Government House on Friday, the 29th March, 1889.

PRESENT:

His Excellency the Viceroy and Governor General of India, G.C.M.G., G.M.S.I., G.M.I.E., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I., C.I.E.
The Hon'ble A. R. Scoble, Q.C., C.S.I.
The Hon'ble Sir C. A. Elliott, K.C.S.I.
The Hon'ble P. P. Hutchins, C.S.I.
The Hon'ble Sir D. M. Barbour, K.C.S.I.
The Hon'ble R. Steel.
The Hon'ble F. M. Halliday.
The Hon'ble Syud Ameer Hossein, C.I.E.
The Hon'ble Rájá Durga Charn Laha, C.I.E.
The Hon'ble G. H. P. Evans.
The Hon'ble Maung Ôn, C.I.E., A.T.M.
The Hon'ble Muhammad Ali Khan.
The Hon'ble J. W. Quinton, C.S.I.

NORTH-WESTERN PROVINCES AND OUDH KANUNGOS AND PATWARIS BILL.

The Hon'ble MR. QUINTON moved that the Bill to authorise the imposition of a Patwari-rate in the North Western Provinces and Oudh, and make certain provisions respecting Kanungos and Patwaris in those Provinces, as amended, be passed.

The Hon'ble MR. EVANS said:—

"The Financial Member is to be congratulated on the lucid exposition he has given of the present financial position. That position is distinctly better than was generally expected. The diminution of the estimated deficit for 1888-89 and the estimate for a small surplus for 1889-90 in the face of increased expenditure and without the imposition of additional taxation are welcome surprises, though accompanied by a note of warning as to the future. No one will expect from me a detailed criticism of the Budget. I am not an expert in finance, and my time is too fully occupied for me to be under any temptation to attempt the *rôle* of an amateur financier, but I propose to make a few remarks upon certain points.

"The difficulties besetting Indian finance have been graphically described by Sir David Barbour. Famine and war—the act of God and the Queen's enemies—are beyond our power to avert; and there is no international insurance company to guarantee us from loss from such causes. We are our own insurers. As to the first, we are doing our best to mitigate the evil by improved means of communication between different districts and provinces. As to the second, we are doing our best to make it a dangerous and hazardous thing for any enemy to attack us; but the expenses are much increased and efficiency diminished by the short-service system, with the expensive and useless transport which it necessitates. The advantages of the short-service system are advantages to England not to India.

"As to the opium-revenue, the uncertainty of the future is great, but I have heard of no proposal by which it can be lessened. We can only hope

for the best and look out for fresh sources of revenue should this dwindle away in course of time.

"But the fourth difficulty—the exchange—is one which high and competent authorities believe can be dealt with and practically removed by international agency.

"Though I, like most other people in India, have devoted some consideration to this problem and have had the opportunity of seeing the report of the late Commission and the evidence taken, yet the questions involved are far too complicated for me to offer any opinion on the details of the schemes that have been proposed for the removal of this great source of embarrassment.

"There are, however, one or two great facts and principles that seem to stand out clearly beyond the sphere of doubt or uncertainty.

"It seems clear that it cannot be for the advantage of the empire as a whole that there should exist within its limits two monetary standards varying largely and rapidly in relative value.

"In the present days of keen competition, of telegraphs and of steam communication, any cause which hampers trade and impedes the free flow of capital to the fields where it may be most profitably invested must be injurious. There can be no doubt that the absence of a common money standard between England and its Colonies on the one hand and its Eastern Empire on the other hand produces these evils.

"By introducing an additional element of uncertainty it puts difficulties in the way of honest and legitimate trade and makes business more risky.

"We have just seen the bank rate in Calcutta standing week after week at over 12 per cent., while the London rate was 3 per cent. or under. We all know the difficulty of inducing English capitalists to lend money in India. They are shown the return they will get in rupees, but their answer is—what will the rupees be worth when we get them? In India there is a reluctance to take sterling loans, for the borrower cannot tell how many rupees will repay the interest or principal at a future date.

"The Budget statement now before us shows clearly the embarrassment to which the present state of things subjects the finances of this country, and the danger of future serious alteration in the relative values of gold and silver appears to be very great.

"I understand that the United States now coin every year £5,000,000 sterling of silver. This they cannot continue to do permanently unless they are prepared to adopt a silver standard.

"There are also rumours of Russia and other countries wishing to adopt a gold standard. Any one of these changes would probably have a serious effect on the relative value of gold and silver.

"I see no method by which we can get over the uncertainty which now hangs over the future except by an international agreement or understanding of some sort, and I hope that the Government of India will continue to press the importance of this question on the attention of Her Majesty's Government in England.

"This period of pressure, when the Provincial Governments have been obliged to come to the assistance of the imperial revenue, is not an opportune moment for inquiring which taxes are most objectionable, or for urging increase of expenditure which is not absolutely necessary. But I deem it my duty to draw attention to certain facts connected with the administration of justice in Bengal. The surplus revenue produced by the administration of civil justice in Bengal (appearing under the head of Court-fees) is according to the figures supplied by the High Court over 30 lakhs per annum. I understand the correctness of these figures was not admitted by the late Financial Member, though he never produced any statistics to contradict them. Whether they are correct or not, it cannot be denied that the surplus is large. This surplus is said to be applied in meeting the deficiency arising on the administration of civil justice in other parts of the Empire. I will not now discuss the justice of taxing the litigants of Bengal to meet the costs of litigation in other provinces.

"The point I desire to bring forward is the narrower but graver one that, notwithstanding the surplus arising from civil litigation in Bengal, the provision made for the administration of civil justice in that province has been insufficient. The High Court has more than once of late years drawn the attention of the Government to the fact that the provision made for the administration of justice in Bengal is inadequate; that while the business and the surpluses have increased by leaps and bounds, the increase of the subordinate judiciary has not kept pace with it; that the strain on the Subordinate Judges is excessive and the arrears heavy, while the number of Munsifs is wholly inadequate; that the prevalence of sickness amongst officers of the Subordinate Judicial Service and the frequent collapse of health, and even more serious consequences, are largely due to the unhealthy and ill-ventilated huts in which those officers have to hold their Courts and to excessive overwork.

"It is reported that the High Court recently asked for the appointment of a large number of Additional Munsifs to cope with the continually increasing current business and with the arrears, and that the Local Government recommended the sanction of a certain number, being less than what the High Court asked for, but that the Government of India cut down heavily the number recommended by the Local Government and sanctioned a much smaller number and appointed a commission to make inquiries with a view to future alteration in the system. I do not suppose the High Court to be infallible. The High Court may study efficiency more than economy, but if and so far as the High Court and the Local Government are agreed upon a question so particularly within their knowledge,—the number of Munsifs now needed in Bengal,—it appears to me that the Government of India has taken a heavy responsibility in not acceding to the demand. The zamindars of Bengal, who have to pay their revenue to the day, have just cause of complaint when they cannot get their rent cases speedily tried for want of sufficient Munsifs. That there are not enough Munsifs for the work is a patent fact; and the High Court was of opinion, at the passing of the Bengal Tenancy Act, that it would not be safe at present in the interests of the raiyats to secure greater speed and economy by a more summary method of trial, and in this opinion the Governments of Bengal and India agreed. It would thus appear to be the bounden duty of the Government having a surplus from this source to provide the necessary number of officers, while it is far from clear that the duty has been performed. The commission, whatever future reforms it may recommend, will not try cases or relieve the present pressure.

"The other evils—insufficient accommodation and an insufficient and underpaid establishment—are equally patent to all who are acquainted with the mufassal of Bengal. They have grown up gradually under former Governments and intensified, and it would not be fair to ask the present Local Government to cure them at once by a stroke, as it were, of the pen.

"I am aware that the Local Government has recognised these evils and attempted to meet them, but has been hampered by want of funds. Some progress has been made and a good deal of money spent on the larger Courts. But the state of things is unsatisfactory, and it is right that attention should be drawn to the fact that the department which is in this unsatisfactory state is one which actually not only pays its way but yields a large surplus.

"Last year, on the passing of the Petroleum Bill, I drew attention to the possibility of some relief to our finances from a complete overhauling of the home charges. I will not go over the same ground again. I understood that the Secretary of State was about to appoint a commission to enquire into various matters connected with those charges, but I have not heard of any result as yet.

"With regard to the future, I venture to think that the Government might profitably turn their attention to the possibility of a general succession-duty. It is a tax unobjectionable in principle. It cannot be so difficult to work or so vexatious as an income-tax; the yield would be considerable if a working scheme could be devised, and the revenue-authorities instructed to see that the duty was collected and not evaded, instead of the collection being left entirely in the hands of the Civil Courts, as is the case with such succession-duties as are now paid by a limited class of the inhabitants of India."

The Hon'ble RAJA DURGA CHARN LAHA said:—"I must confess to an agreeable surprise. I never expected that there would be a surplus, no matter how small. There was a general apprehension of a deficit. The Finance Minister has given us a surplus, which is so far satisfactory. Looking, however, to the means by which this surplus has been brought about, I am bound to say that the financial position does not seem to me to be in a sound condition. The surplus this year has been produced by taking a contribution of 74 lakhs of rupees from the Provincial Governments. The Imperial Government has been benefited by this contribution, it is true, but the resources of Local Governments have been considerably crippled. I do not wish now to discuss the policy by which the Provincial Governments will be starved to supply the needs of the Imperial Government. But it cannot be denied that the Local Governments will be great sufferers by thus ministering to the wants of the Imperial Government. They will have to find means by local taxation to fill up the gap which has been created in their resources. I may be permitted to mention the patwari-cess by way of an illustration of what I mean. Had it not been for the contribution which the Imperial Government has taken from the North-Western Provinces, it would not have been necessary to impose this tax. We thus see that, though the country will be saved from imperial taxation this year, there may be taxation in another form in the provinces; and thus it is clear that the provincial contribution has in no way relieved the financial pressure of the country. If the provincial contribution be left out, the budget estimates show a deficit of 64 lakhs of rupees. Even if we take no notice of the temporary relief given by the accidental circumstance of there being a credit of 52 lakhs arising from the receipts on account of exchange on the capital transactions of railway companies, we cannot shut our eyes to the fact that the financial outlook is anything but cheering. The revenue is increasing every year, and still there is a deficit. Within the last eight years nearly 16 crores have been added to the annual revenue, but the expenditure has increased in proportion. Much of this expenditure may be unavoidable, but still it may be possible to keep it in check by having a vigilant watch over it. The Finance Minister tells us that there is no ground for desponding views. Be it so. But I must say that the financial situation of the Government of India has filled me with grave apprehensions.

"It is by practising economy and husbanding the revenue that the financial equilibrium of the country can best be restored. The Government of India is reducing expenditure in all its departments, consistent with the efficient administration of the country. There is yet room for further economy, especially in the Public Works Department. I have no doubt it will be effected when opportunity offers. The curtailment of high official salaries wherever practicable will also, I hope, engage the attention of the Executive Government But it is not in India alone that there is room for economy. The charges in England—the Home charges—are a severe drain upon the resources of the country. We find that the expenditure in England is a great deal more than the country can bear. This year the budget estimate of the amount to be remitted to England on account of the Secretary of State's Bills is £14,690,900, equivalent to about 21 crores of rupees. In other words, nearly one-fourth of our revenue is drawn by the Secretary of State. There is an absolute necessity for reducing this amount, and, unless this is done, small savings here and there in India will not afford any appreciable relief to Indian finance

"The Finance Minister has referred to the falling off of receipts from the salt-revenue. This has been largely due to the groundless rumours regarding an anticipated reduction of the salt-duty. The Secretary of State recently stated that the earliest occasion would be taken to abrogate the increase in the salt-duty. It must have been represented to His Lordship that the increased duty on salt is working great hardship on the people. Such a representation, if it has been made, had no foundation in truth. A slight increase in this duty would hardly affect the people one way or another. I am certain it is neither harassing nor oppressive. The incidence of taxation on account of increase in this duty is so small that the people hardly feel its

pressure. The Secretary of State, therefore, need be under no anxiety on this account. Not to speak of the evil effects of a frequent change of policy in regard to any important fiscal system of the country, the abrogation of the increased salt-duty will entail a needless sacrifice of revenue—a sacrifice which will bring but little relief to any class of the community. If the finances be in such a condition as to admit of any reduction of taxation, I would suggest that the taxes which act oppressively on the people be first taken away. The income-tax is working great hardship. No form of direct taxation is suited to our country. If the income-tax be abolished, it would afford a substantial relief and would be really appreciated by the people. Another tax which operates prejudicially to the interests of the people is the rice-duty. It is a duty which greatly affects the material welfare of the people. If it be reduced or abolished altogether, it is certain to add to the prosperity of the country. If it be true that the peculiar circumstances of Burma make the rice-duty take the place of the land-tax in Bengal, that may be an argument for retaining the rice-duty in Burma, but it is no argument for the retention of so burdensome an impost in the provinces which contribute their due share to the land-revenue.

"The Finance Minister is hopeful that the financial position of the Government of India will under ordinary circumstances shew a decided improvement in a short time. Let us all hope that this expectation may soon be realised.

"In conclusion, my Lord, I earnestly trust that the people may under your *regime* enjoy freedom from further taxation. May the patwari-cess be the first and last form of taxation to be imposed on the people so long as Your Excellency is at the head of the Government."

The Hon'ble SYUD AMEER HOSSEIN said:—"The hon'ble member in charge of finance is to be congratulated on his presentation to this Council of such a full, comprehensive and well-balanced Financial Statement.

"It is indeed satisfactory that in the face of so many and such various difficulties he has been able to show a surplus of Rx. 106,000 in the Budget of the coming year.

"I trust that the next year may be free from those unforeseen disasters which contribute so largely to the augmentation of public expenditure, and that through the usual elasticity of the existing sources of revenue the Hon'ble Minister may be able to show at the end of the year a much larger surplus than what he has very carefully estimated in the Budget, and he may be able to give some substantial relief to the payers of direct taxes, specially those who are taxed for an income below R1,000 per annum under the Income-tax Act.

"My Lord, the deplorable case of this class of tax-payers deserves a merciful consideration at Your Excellency's hands, and I earnestly hope that an early opportunity may be taken by Your Excellency's Government to raise the existing taxable minimum from R500 to R1,000. The parties who pay tax under this class of the schedule are petty tradesmen and clerks in Government offices or in private employ. They form the lower middle classes of the people, and have not only to live decently and appear in public in decent raiment but to maintain a large family. Their necessities are such that, considering the general rise in the prices of the articles of food and clothing during the past twenty years, it is impossible for them to make the two ends meet with a paltry income varying from £34 to £68 a year.

"Moreover, I very much doubt whether the administration of direct taxation in this country, notwithstanding the vigilance and careful supervision of the higher revenue-authorities, is as satisfactory as it should be. It is open to question whether some of those who are returned by the assessors as drawing an income of R500 or upwards really enjoy that income.

The case of European tax-payers with small incomes is probably still harder. They are not only required to live respectably and maintain a decent appearance in society but to send large remittances home under ruinous rates of exchange.

"I have, however, no doubt, my Lord, that as soon as the Exchequer has attained an equilibrium the unsuitability of direct taxation to this country, especially to those that come under the lower classes of the schedule, will

force itself into Your Excellency's attention and the desired relief will be afforded, at least to the much-suffering portion of the community."

The Hon'ble MR. STEEL said :—

"At the previous stage of the Kanungos and Patwaris Bill it was remarked that there appeared to be no sufficient reason why the cess should not be re-imposed on the same scale as before 1882. In reply several speakers have justified the reduction. It has been shewn that the village-accounts are valuable to Government for the purpose for assessing the land-revenue. Also that they are important to the Oudh raiyats as enabling them to protect the interests they have acquired under the Rent Act. The conclusion is drawn that those who have an interest in the accounts should contribute to pay for them. I confess the argument has not convinced me. The zamindars held their interest in State property on the condition that they paid for keeping the accounts, and the fact that the accounts possessed value to others should not disturb this bargain. It has also been suggested that, if the landlords had not been relieved from the ten lakhs, they would have been able to reimburse themselves by exactions from tenants-at-will. It seems to me that, if they have the power of exacting money from their tenants, they are not likely to be restrained from doing so by the arrangement proposed. The exactions of a landlord from a tenant-at-will must be regulated by the ordinary laws of supply and demand. The fact that the ten lakhs are to be paid by Government will not apparently prevent the landlord from making the tenant pay the cess over again.

"The fact is the arrangement appears to be the result of a compromise, and as such has been made the subject of commendation. A compromise may often be a prudent settlement of a disputed question of law or of fact, but a compromise of principle is always objectionable. The zamindars are naturally enough glad to settle by payment of two-thirds of the amount which might have been demanded from them; but, if we would follow the precedent of Solomon's judgment, the proposal to divide the child has identified the owner.

"And now, My Lord, I beg to express the satisfaction of the public that Government should have followed the precedent of last year, by giving an opportunity for the discussion of their financial arrangements in this Council. The Hon'ble Finance Minister is to be congratulated upon the extremely able and interesting statement he has laid before us. Considering the intricacy and difficulty of the subject with which he has to deal, he has thrown very clear light upon the situation. The results of the past year, if they cannot be deemed altogether satisfactory, are at any rate better than the public had reason to apprehend. The falling off of the revenue of the East Indian Railway is an unfortunate feature, especially as this seems to have arisen from causes which may permanently depreciate the value of that splendid property. The temporary falling off in the quantity of salt which has paid duty I look upon without any concern. My hon'ble friend has given us an explanation. He has attributed it partly to the mistaken notion that the duty was likely to be reduced. But there is another reason which has had an important influence in reducing the amount of duty paid in Bengal during the past year. This is the advance in the rates of freight on salt from Liverpool to Calcutta. The duty of R2-8 per maund is a fixed charge. Until this unfounded rumour arose the dealer in salt has had no object in delaying his purchases in the expectation of a reduction in the duty. But if he had been accustomed to buy salt in bond at 8—10 annas per maund, and the price advanced, as it has done, to R1 per maund in consequence of higher freight, then he would look upon the advance as due to a temporary cause and would restrain his buying in hopes that the bonded price would come down to its old level. In so doing he would act upon the reasonable principles which govern the operations of trade. We may rely upon it that the consumption of salt is going on just the same as before, and increasing with the increase of the population and the improvement of communications. The stocks in the hands of dealers and petty shopkeepers have been depleted, but these stocks will have to be replenished, and the amount of duty paid in the future will be all the larger in consequence. I may say with confidence that not a single coolie has used a pinch of salt the less in consequence

of the advance in the duty. The progress made in the improvement of the revenue of Upper Burma is a promising feature, and we may hope that with the pacification of that province one of our principal financial difficulties will disappear.

"On the expenditure side I feel no inclination to complain of the charges for military works, frontier railways and improved arms of precision for our soldiers. It is for Your Lordship's Government to obtain the best professional advice on these matters, and, having made up your mind as to the value and necessity of the measures proposed, to carry them out with due regard to economy. You may rely upon the support of public opinion in incurring expenditure necessary for the protection of the empire.

"And now, my Lord, I will make some observations concerning the arrangements for the coming financial year. When considering how I might best avail myself of this opportunity, the first thought that occurred to me was the difficulty of making any practical suggestions. The financial policy of Government has been decided on after mature consideration. The assent of the Secretary of State has been obtained. The Finance Minister has been for many weeks engaged upon his budget. This budget consists of an enormous mass of figures, dealing with the income and expenditure of an empire containing a population of two hundred millions. It is complicated by the separation of accounts relating to productive and non-productive works—by expenditure on works which, when complete, will be productive, but which, while as yet incomplete, yield no revenue—by loans to municipalities repayable by aid of sinking funds—by considerations of exchange, affecting not only our annual gold obligations but also our gold indebtedness. It is indeed the most intricate body of accounts ever submitted to a consultative assembly. We have had two days to consider it, and I think I may say that even cursory examination of such materials in so short a period is beyond the powers of man. Even if it were possible to analyze the figures and found upon them any adverse criticism of the budget, it would be impossible for Government to alter on the 29th of March a single arrangement which must come into force on the 1st of April. To one accustomed to deal with financial matters from a practical point of view, the attempt to comment upon such a budget is indeed a discouraging task. I believe, however, that a discussion may have a remote, but yet a practical, value. For the coming year we can do nothing but accept the budget as it stands. It is, however, possible that an expression of public opinion may influence the Government in future years. I think I may say that in past years our finance has been administered without any support from instructed public opinion in India. At the same time it has been subjected to a certain amount of deleterious influence through pressure on Secretaries of State, by grievance-mongers, ignorant of the wants and wishes of the people of India, but confidently declaiming in their name. We have reason to hope that it is now the policy of Government to give us as much influence as possible in the management of our own affairs. With further progress in this direction we may hope that the stump orator's occupation will be gone. Anything that strengthens the hands of the Government of India will, I am satisfied, be a gain to this country, and nothing will effect this except the support of a body of enlightened Indian public opinion. With this behind them our Government may disregard all the clamour of interested agitators.

"Concerning the budget proposals then I have little to say. The estimates of income appear moderate, and I think there is reason to hope they will be exceeded. The expenditure proposed in the estimates does not suggest to me any special remark. The Hon'ble Member proposes to borrow 2½ crores of rupees in India, and I think it right to say a word on the subject of loans. We have the choice of borrowing silver in India or gold in England, and I wish to give my reasons for thinking that the former is a most wasteful and extravagant course. We can borrow gold at 3 per cent., and we have to pay 4 per cent. for silver. There can be but one reason for preferring the latter course, and that is the prospect of such a decline in the value of silver as shall deprive us of the benefit of this difference in interest. Now, if it be desirable to insure ourselves against the risk of a decline in silver, is this a reasonable premium to pay? The difference

is one-fourth of our interest charges. If we borrow gold, we will effect an economy unless and until the value of the rupee falls below one shilling. Now would it not be much better to borrow on the cheaper terms even if we thought it right to accumulate the saving of 1 per cent. in the form of a sinking fund? Such a fund would in forty years extinguish the whole debt. In considering this important matter it should be borne in mind that the ruling difference of interest, payable on gold and silver respectively, is not principally regulated, as my hon'ble friend has assumed, by the prospect of a change in the relative value of the precious metals. That consideration may operate in some degree, but the greater part of the difference arises from other causes. An Indian gold loan is, next to consols, the highest form of security known. It is admirably adapted for the investments of trustees, who desire above all things to hand over the full amount entrusted to them on the expiry of their office. Such investors naturally object to a silver loan, because the rate of interest obtained is to them of no importance compared with the absolute integrity of the principal. Again, the banker who has to invest money deposited with him at call can find no more appropriate investment than an Indian gold loan. If he requires his funds he can sell his stock at once with perfect ease and without any sacrifice. This consideration is to him of far greater importance than the rate of interest obtained. Thus by borrowing in gold we obtain our funds from that limited class of investors who are content with low interest for the sake of high security But when we borrow silver, although the capitalist is usually in England, he is commonly of a somewhat different class. He is content to accept the risk of certain fluctuations in the value of his security, but he looks for higher interest. I am satisfied that it should be the object of the Government of India to raise their loans in that form which is most acceptable to those investors who are willing to accept the lowest rate of interest for the sake of obtaining security that suits them. Nor am I afraid, my Lord, of the logical conclusion of this argument. I wish the Government would consider the desirability of converting their silver loans into gold loans, with the object of saving a crore per annum in interest. If spread over the next ten years such an operation would enable the Government to reduce the amount of their Council Bills and would bring a larger flow of silver bullion into the country. I can honestly say that in my opinion any private interest would be managed in this way. My hon'ble friend has views of his own about the effects of the fluctuations of exchange. Nothing will serve him except the fixity of exchange at its present point. He is apparently as apprehensive as I am myself of the evil consequences of a rise in exchange; but, on the other hand, he seems to me needlessly afraid of a fall. I cannot wonder that a Finance Minister should fear the disturbing effect upon his budget of a fall in exchange, but this need not alarm the country, if, as could be proved, the people gain far more than the Government loses. The hon'ble member draws attention to the fact that the gold price of silver and the gold price of commodities have fallen in similar proportion. He assumes a necessary connection between the two, but he does not attempt to distinguish which is the cause and which the effect. Those who voted with him on the Currency Commission were very confident that the decline in the value of silver caused the fall in the value of commodities. I do not understand that my hon'ble friend takes up this position, and I am therefore relieved from the necessity of attempting a refutation.

"I heard with pleasure his loyal defence of his predecessor in office from the rash attacks of would-be reformers of our liquor laws. The defence appeared to me absolutely satisfactory. Mr. Westland was well understood at the time to aim at an increase of revenue by the stricter enforcement of the claims of the excise, the natural consequence of which would have a restrictive effect on the consumption of ardent spirits.

"The Hon'ble Finance Minister referred to complaints that Government does not place its reserve balances at the disposal of the Presidency Banks. These complaints have as usual been put forward in the name of the public, but I know not with what authority. To the best of my knowledge the complaints are not supported by the majority of those qualified to express an opinion. For myself, I may say that it would be suicidal policy for Government to place at

the disposal of trade funds which it may at any time require at the shortest notice.

"If these balances were available to the public, they would be absorbed by the Exchange Banks and used in the purchase of sterling bills. The object of the Exchange Banks is naturally to make money. When it suits them they will remit to England not only all their own funds but all they can raise by borrowing. If Government, in consequence of any sudden call for funds in India, was obliged to stop drawing Council Bills, it might be impossible for the Exchange Banks to bring out funds soon enough to meet the requirements of trade, and a ruinous crisis must result. The experience of 1886 should be sufficient warning. The Exchange Banks in that year obtained large advances of Government money from the Presidency Banks which they remitted to England in the form of trade bills; and by declining to purchase the Secretary of State's bills in London caused a violent fall in exchange. When the Presidency Banks stopped lending, the Exchange Banks were obliged to rush for the means of remittance to India, and exchange rose 10 per cent. If the Government of India had required money at that moment for any special purpose, a panic and crisis would have been inevitable. I am confident that public opinion will support Government in the determination to keep its balances in its own control.

"I now venture to offer some remarks concerning the policy which should guide us in our construction of productive public works. In the first place, it is obvious that, however much we appreciate the value of railways, our action must be guided rather by relative than positive considerations. We must first make up our minds as to the capacity of the country to bear taxation before we can resolve upon expenditure. An expected benefit from expenditure may not be commensurate with the injury done to the people by additional pressure of taxation. On the other hand, a narrow economy may be the worst policy, if the wants of the people are urgent, and if the condition of the country enables it to bear initial expenditure in the expectation of an adequate return. The first position then which should be established is to lay down with as much accuracy as possible the economic condition of the people. We hear a great deal about the poverty of India. That the majority of the people are poor none will deny; but it is fair to enquire whether they are poor in comparison with their wants. I believe they are not poor in this sense of the word. I believe that the sensational story that fifty millions of people are insufficiently fed is absolute nonsense. I believe that in comparison with the population there are more people in England than in India who find it difficult to procure the necessaries of life. I find that all over the country wages are steadily advancing—much more rapidly than the cost of living. I find that small agriculturists are prospering as they never did before. Manufacturing industries are slowly but surely extending. I find a proof of the prosperous condition of the people in the absorption of specie. We are coining silver at the rate of ten crores annually, but it all finds its way to the interior in payment for produce, and never comes back again. Then, if the country is more prosperous, is it more highly taxed than formerly? By no means. The amount of revenue obtained from the people has increased in smaller proportion than the population. Is it then true, as is constantly stated, that the extreme limit of taxation has been reached? I do not hesitate to state that such an allegation rests on no foundation whatever, but is either wilfully or ignorantly untrue. The pressure of taxation on the people is lighter than it ever was before. This is no reason for expending more money than is necessary. It is no justification for extravagance, but it is for the advantage of the credit of the country that the truth should be known. We are in a position which justifies our borrowing money for the development of our resources, provided always that in any expenditure we incur we are clear that we get value for our money. I am glad to know that some advance is at last being made in the construction of railways by private enterprize without the guarantee of interest, and I trust the Government will do all in their power to foster it in every way. But applying what I have said about the condition of the country, I would say that, if the Hon'ble Public Works Member has on hand any schemes for the extension of paying State Railways, I would

recommend Government to push them on at once with borrowed money, in perfect confidence that they will receive the support of public opinion.

The interesting part of the Hon'ble Sir David Barbour's speech which dealt with our financial prospects in coming years will give food for satisfaction to the country. We have now broken the back of the huge expenditure devoted to frontier railways and defensive works. Our expenditure in Burma promises to decrease rapidly, and our ordinary revenue is rapidly increasing with the advancing prosperity of the people. There is reason to hope that before long we may have to face the agreeable problem of choosing such form of remission of taxation as shall confer the greatest benefit on the country. I am not going to weary the Council by repeating what I said last year on the comparative merits of various claims for remission. But I must warn the Government that a reduction of the salt-duty should not be the first object, as there are far more pressing claims. The Secretary of State is understood to have said that he was sure the Government of India would take the first opportunity of reducing the salt-duty to its old level. I have no complaint to make of this dictum, provided it means that this remission shall come in its proper turn. But I earnestly beg the Government to consult the wishes of the Indian people before they adopt the advice of some who unwarrantably speak in their name. When the time for remission comes give us the opportunity to prove our case before an irrevocable decision is arrived at. We ask nothing more."

His Honour THE LIEUTENANT-GOVERNOR said:—"I had not intended in any way to take part in this debate, but some remarks fell from my hon'ble friend Mr. Evans on the subject of the administration of civil justice in Bengal which seem to call for a few observations on my part. I rather wish to deprecate the idea which he has gathered from some paragraphs in the newspapers on the subject to the effect that there has been a serious triangular duel going on between the High Court, the Government of Bengal and the Government of India. There had undoubtedly been a difference of opinion, but what happened in the particular case was this. The hon'ble Judges of the High Court pointed out some time ago that the Munsifs as a body were very much overworked, and that the buildings in which many of them performed their functions were inadequately ventilated and insufficient in space; and finally, after some correspondence in the time of my predecessor, the Government of India asked the Judges of the High Court definitely what they wanted, and in reply they stated that they wanted an addition of sixty-six Munsifs. The Government of Bengal examined the question, and, admitting freely that a considerable increase in the number of Munsifs was wanted, requested the Government of India to appoint a commission to examine whether, by changes of jurisdiction or by any other method, such a very large increase, amounting to about 25 per cent., might not be avoided. In making this recommendation I observed that if my recommendation was not accepted, that if something had to be done without such an enquiry, I would suggest a number something smaller than what the High Court proposed. However, the Government of India did adopt my recommendation; they appointed a committee of enquiry, and pending the result of that enquiry they authorised a limited number of additional Munsifs to be appointed. But the number so allowed was merely a temporary provision pending the result of the enquiry, and it does not, as I understand it, in any way determine what the ultimate increase of establishment should be. The arrears, as my hon'ble friend observed, are still there: the commission will not try cases and will not bring down the number; but they are not at present heavy; they do not amount to the number instituted in any single quarter; and I think that the result of a careful enquiry will probably be well worth both the money and the time it occupies. I do not propose—however, because I have not the means to do so—to follow my hon'ble friend's remarks about the surplus of receipts over expenditure under this head. The question is one with which only those who have the finances of the whole empire in their hands can deal. There is unquestionably a surplus in Bengal, though I am not by any means sure that there is a considerable surplus in the provincial part of the receipts. But whether there is a surplus at all in the whole of India is a different question, and it was to this question

that the Hon'ble Mr. Westland addressed himself in the discussion which took place in the Council last year.

"I have only one other remark to make. I understood the Hon'ble the Finance Member to say that with scarcely any exception the Local Governments had been able to pay their contributions to the imperial revenues on this occasion without any difficulty. I can only say that in Bengal the contribution was given cheerfully, but certainly not without difficulty. It was felt that it was an obligation to be met, but owing to circumstances which were for the most part temporary, and which landed us in heavy expenditure, we assuredly found it a matter of exceeding difficulty and inconvenience to make the contribution"

The Hon'ble MR. HUTCHINS said :—"With regard to the condition of the Civil Courts in Bengal, and the action of the Government of India in allowing, as a provisional measure, a smaller number of Munsifs than was asked for, His Honour the Lieutenant-Governor has given the explanation which I intended to give. I only wish to add, though I am unable to give the figures, that there are many indirect charges connected with civil justice which, if taken into consideration, would show that the State derives no real profit, or, if any, at all events a very slight profit, from litigation."

The Hon'ble SIR CHARLES ELLIOTT said—"My hon'ble friend Rájá Durga Charn Laha in his interesting speech gave just credit to the Government of India for a desire to reduce expenditure under all heads as much as possible, but he hinted that there were still some reductions which might be made in the Public Works Department. I think it may be interesting as well as useful to the Council if I should, as briefly as possible, make a few remarks as to the nature of the expenditure in that Department, and how far we have been able in recent years to effect economies. The expenditure in this Department is divided into three main divisions, namely, Railways, Canals, and Roads and Buildings, and the expenditure in each of these may again be divided laterally into the three heads of Working Expenses, Construction and Establishments. With regard to railways the largest item in the expenditure of the Department is the working expenses of open lines, and that is an expenditure which must necessarily increase as the number of open lines and their mileage increases and as new railways are made and worked. The demand for new capital outlay on these lines is also an item which tends to grow in the most insidious way; but there is no branch of expenditure to which greater care and attention have been taken to keep it down. Demands for new and ever new improvements and additions come up from all railways calling for increased allotments more vigorously than in any other branch of the Department. I may mention here the name of a very distinguished adviser of the Government of India, who has just retired from Government service, Sir Guilford Molesworth, who had a perfect passion for economy in this direction. Many years ago he laid before Sir Evelyn Baring a proposal for closing the capital account of all railways when they had reached a certain degree of completeness, and recommended that all further expenditure connected with them should be charged to revenue and not to capital. A few months ago I had a list of all the previous year's demands for expenditure on open lines classified and laid before Sir Guilford Molesworth, and I asked him whether there was any one item in it which ought not to be granted, and he said that it was not possible, with due regard to the maintenance of those railways and to the increase to their revenues which such improvements might be expected to bring in, to refuse in a single case the money which was required. I mention this to show how vigilant we are in scrutinizing expenditure and how impossible it is to keep it down and at the same time to keep pace with necessary improvements.

"The working expenses of canals are in the same class. They must be kept up, and, as the number of miles of canals and their distributaries increase, the expenditure must increase. But in all these cases there is a per contra in the revenue which comes in from them, and it would be found that, except in a particularly bad year such as 1887-88 had been, for railway traffic, the growth of the revenue more than kept pace with the expenditure.

"Again, with regard to the construction of new canals and railways, I would point out that in each of the last three years about 50 lakhs have been laid out on canals, and 50 lakhs is the sum budgetted for this year. This amount is devoted partly to completing works under construction and mainly to three great canals One of these is the Periyar canal in the Madras Presidency. The able Irrigation-officers of Madras have urged—and they afford excellent evidence to show—that this canal will not only preserve the Madura district from famine and failure of water but will also bring a large return to the treasury. Two other canals are in the Punjab and are intended to irrigate tracts to which special attention was drawn by the Famine Commission as requiring protection. In both of these there is absolute certainty, as far as there be any human certainty and prevision, that the water will bring in a large return and greatly increase the area under cultivation and give room for the expansion of the constantly growing Punjab population. I am sure that what we are doing in the way of construction of canals fully meets the canon laid down by the Hon'ble Mr. Steel. I am not so sure that what we are doing in the way of construction of railways meets his canon. In the present year we have provided 356 lakhs under this head. Of this the larger part is devoted to carrying on and completing the works in hand and which could not be possibly stopped. There are only two new railways which have been taken up within this year. One is the Mu Valley Railway in Burma, an extremely important work which is required on military and administrative grounds in order to get access to a part of the country which now from want of roads and communications is difficult of access and without which the Chief Commissioner feels it would be impossible for him to undertake that we shall be able to hold our ground against outrages and disturbances. The second is the famine railway in Madras, which runs parallel on the eastern side to the Madras Railway and opens access to a large tract of poor country in which in 1877-78 famine raged with extreme virulence, where the people were poor and the nature of the country makes it hard to make roads. The Famine Commission urged the necessity of this railway, and both this Government and the Government of Madras have long had it under consideration, and have strongly recommended it as a most important work, and, I am glad to say, the Secretary of State has sanctioned its commencement during the present year.

"There are in the list of projects no paying State Railways, and, with regard to what the Hon'ble Mr. Steel said on this subject, the only thing I have to say is that we find ourselves limited by instructions received from the Secretary of State, that more cannot be spent than can be conveniently and properly raised by loans in this country. The Finance Member has stated what this amount is, namely, for 2½ to 3 crores, and more than this cannot be raised in the course of the year for railway construction.

"The third item of Public Works expenditure consists of the construction and maintenance of roads and railways, and appears in the Budget under the head of Imperial Civil Works. There has been considerable reduction under this head during the last three years. The allotment consisted in 1886-87 of 89 lakhs, the year after of 77 lakhs and the present year of 64 lakhs; that is to say, there has been 20 lakhs of reduction on expenditure. Of the 64 lakhs 30 lakhs go to Burma, and that sum has been expended during the last three years. That leaves only about 30 lakhs, and even of this 10 lakhs are allotted for expenditure in England, mainly on the furlough pay of officers. This leaves a small and irreducible minimum of 20 lakhs for the whole of the territories which are not under the orders of any Provincial Government but are directly administered by the Government of India, together with the expenditure on the great departments of the post and telegraphs. When you consider what we have to do in these two departments and the wants of Coorg, Rajputana, Hyderabad and Baluchistan, I think you will admit that the sum of 20 lakhs is exceedingly small and further reduction is not possible.

"The fourth branch of expenditure is Establishments. It is a very large item of expenditure, and it is very difficult to deal with. The establishment necessarily has to come down in numbers as expenditure on public works is reduced. The Government of India is doing all in its power to reduce the establishment,

and yet at the same time it is bound to do justice to the able and highly efficient officers who compose the higher branches of the department. We have lately obtained the sanction of the Secretary of State to a large decrease in the annual recruitment of officers for the Public Works Department, and certain steps have been taken to induce officers to retire earlier than they need otherwise do in order to relieve the Government of the necessity of finding posts for them. This is a subject which has given us a great deal of anxiety, and I can assure the Council that no pains have been spared to keep down expenditure under this head.

"I think that with this explanation before them hon'ble members will agree that we are doing all that is possible to avoid any unnecessary expenditure in the Public Works Department."

The Hon'ble SIR DAVID BARBOUR said:—"My Lord, I need hardly say that the suggestions and criticisms on the Financial Statement which have been offered to-day will receive the fullest attention on the part of the Finance Department, and I have no doubt they will be productive of valuable results.

"It cannot be expected that there should be complete unanimity of opinion on all the difficult and complicated questions connected with Indian finance, but there is a greater degree of agreement than I had anticipated.

"There are only a few matters in regard to which I think it necessary to make any remarks. The Hon'ble Mr. Evans has alluded to the alleged surplus from the administration of civil justice in Bengal. My hon'ble friend did not profess to be very confident about the amount of this surplus, and I am afraid I am to some extent in the same position. The calculation of the surplus or deficit is an extremely intricate one, and, though considerable attention has been paid to the subject, I am afraid the results are not perfectly trustworthy. I understand that my hon'ble friend would not include the receipts from the probate and administration duty or from the fees on succession certificates among the receipts of civil justice, and if so the surplus in Bengal would probably not exceed thirteen lakhs of rupees yearly. In Madras there is an equilibrium, or nearly so, and in every other province there is a deficit. In the Empire as a whole there is a deficit of considerable amount. I will look into the figures again, and, if it should appear that some reliance can be placed on them, I will, with Your Excellency's permission, propose that they be published in the Gazette of India. My hon'ble friend has also called attention to the expediency of a reduction in the Home charges. It may perhaps be useful if I briefly explain the nature of these charges. The public are apt to look at their total amount, and to assume that these charges are capable of reduction merely because their amount is large. Owing to the method of administration of this country a large number of bills are drawn by the Secretary of State for India which in the case of other countries would be drawn by private persons and would therefore escape observation. A portion of the drawings of the Secretary of State is intended to meet the cost of stores required by the Government in India. I see no way of reducing this charge unless somebody can be found who will supply stores for nothing, and that is a contingency which we need not consider. A very large portion of the drawings represents the interest on capital invested in railways and other public works in India. Some of that capital has been raised at a little over 3 per cent. per annum, a large portion at 3½ per cent. per annum, and another portion at 4 per cent., while the capital of the older Guaranteed Companies was raised at 5 per cent. per annum. On the whole the capital has been raised at a very moderate rate of interest, and India derives great benefit from the public works in which it has been invested. I see no means of reducing this portion of the Home charges unless we are prepared to repudiate our obligations while retaining all the benefits for the sake of which they were incurred. This is a course which, it is needless to say, my hon'ble friend would not recommend. There remain the administrative and military charges, which, speaking from memory, I would put at about £7,000,000. If my hon'ble friend or any other member of this Council can point out any way in which these charges can equitably be reduced, I shall feel it my duty to give him every support, and I am sure Your Excellency's Government will not fail to press the question with all the authority which the Government of India can command.

"My hon'ble friend Syud Ameer Hossein has made a plea for some relief to the payers of income-tax, and especially for those whose incomes are less than R1,000 per annum. So far as regards the wealthier members of the community, I think the claim for relief is very weak. I doubt if there is any other country where the taxation falls so lightly on such classes as it does in India. I would ask my hon'ble friend to consider what taxation he and I and the other official members of Your Excellency's Council contribute towards the cost of the government of this country. If he does I think he will be astonished at the moderation with which taxation is imposed in this country. And the argument holds good in the case of the commercial and professional classes as well as in the case of the official classes. I admit that there is more to be said for the exemption from the income-tax of persons whose income is less than R1,000, but even in their case the plea for exemption appears to be by no means a strong one. In the first place, as incomes rule in this country, an income of even R500 a year is not low relatively to the incomes of the vast majority of the people. In the next place, the persons whose incomes are between R500 and R1,000 would pay little or nothing towards the expenses of the State if they did not pay the income-tax. And, last of all, we cannot do without the money, and I do not at this moment foresee the time at which we will be in a position to say that this class has the first claim to relief.

"The Hon'ble Rájá Durga Charan Laha has referred to the contribution of 74 lakhs for next year from Local Governments and appears to hold that the resources of those Governments have thereby been crippled. I do not know what foundation my hon'ble friend has for that statement. I am happy to say that, even after making their contributions, the resources of the Local Governments of Bombay, Madras and Lower Burma are ample.

"The Central Provinces and Assam make small contributions which do not press on them with any severity, and the only province which is in any way straitened is Bengal. No doubt it has been found necessary to re-impose the patwari-cess in the North-Western Provinces and Oudh; but, after all, that only amounts to replacing a burden which had been borne from time immemorial up to 1882. And the whole cess has not been re-imposed. The zamindars and raiyats of the provinces in question have been relieved to the extent of one-third of the total amount required. It is a fact that the taxation in Bengal is far lighter than in any other province of the Empire; and Madras, Bombay and the North-Western Provinces and Oudh complain loudly—and I think with some justice—that Bengal escapes her fair share of the State burden. In these circumstances, it is with some surprise that I have heard my hon'ble friend as a representative of Bengal complain of the burden of taxation and propose to abolish the income-tax, which is really the only means we have got of making the professional, the commercial and the official classes contribute anything worth mentioning to the expenses of the State. My hon'ble friend apparently would contemplate with equanimity the remission of the rice-duty in Bengal while retaining it in Burma. I cannot believe that when he made that suggestion he was aware that Bengal is the most lightly taxed province of the Empire in proportion to population, and that Burma is the province which pays the highest rate of taxation. My hon'ble friend has alluded to the increase of revenue by 16 crores in the last eight years, but he has not noticed, as I think he ought to have done, how much of that increase is due to traffic receipts on new railways and to the purchase by the State of lines formerly owned by Guaranteed Companies.

"I am sorry to have to say that I do not agree with my hon'ble friend either as to the income-tax or the duty on salt. The salt-tax is a tax on a necessary of life and falls with almost the same weight on the rich and on the poor. No doubt the salt-tax has its advantages in some respects: it is easily collected, it is productive, and its incidence is spread over a wide area, but the lower the rate of duty can be kept the better from every point of view except the purely financial one.

"I have already dwelt on the question of the income-tax in replying to the remarks of the Hon'ble Syud Ameer Hossein, but I may add that it is with great regret that I have heard the Hon'ble Rájá Durga Charn Laha propose the

abolition of the income-tax while retaining the salt-duty. I do not doubt that my hon'ble friend is thoroughly sincere in his opposition to the income-tax, and that he considers it unsuited to this country; but the practical effect of his proposals would be to make the rich richer and the poor poorer, though the wealthy members of the community whom he proposes to relieve are those who gain most by the Government and contribute least to its support in proportion to their means.

"I think it would be an injustice so gross as to amount to a scandal if the Government were to take off the income-tax while retaining the salt-duty at its present figure.

"The Hon'ble Mr. Steel has made some remarks on the question of exchange, which show that he is under a misapprehension as to my views—a misapprehension due, I dare say, to my not having made my meaning sufficiently clear. It is not the case, as my hon'ble friend supposes, that I would be satisfied with nothing but fixity of exchange at the present point, nor is it the case that I am as apprehensive as he appears to be regarding the evil effects of a rise in exchange. I will quote again the words which I actually used at the last meeting of Council—

'In the interests of India a sudden reversion to the old ratio of 1 to 15½ brought about by the action of foreign countries, and the continuous and progressive demonetisation of silver, accompanied by a fall in the value of the rupee to an unknown and unlimited extent, are alike to be deprecated.'

"I am afraid in the interests of India of a sudden and violent reversion to the old ratio of 1 to 15½ brought about by alterations in the currency laws of foreign nations, but I am not apprehensive as to the effects of a gradual and moderate rise in exchange. So far from being apprehensive of the ill effects of any rise in exchange, I should welcome a rise of a penny or two in the value of the rupee during the coming year as an unmixed blessing, and I do not think that even my hon'ble friend or the important class he represents would view such a change with either apprehension or regret. I admit that I am afraid of the results of a further fall in the value of the rupee of unknown magnitude. We have used up a great many of our resources during the last five years in meeting the fall in exchange, and, if I thought the fall was likely to be as great during the next five years as it has been during the last five, I should take a much more gloomy view of our position than that which I expressed in the Financial Statement.

"For the reasons I have stated I am in favour of prudent, gradual and well-considered measures being taken to relieve us from our present difficulties and from the dangers of the future, and I am of opinion that the measures should be such as will secure the object aimed at with a minimum of disturbance to existing interests. I know no means of achieving this result except by international agreement.

"The Hon'ble Mr. Steel has also expressed a strong opinion that to borrow in silver instead of in gold is a most wasteful and extravagant course. He says that there can be but one reason for preferring the former course, and that is the prospect of such a decline in silver as shall deprive us of the benefit in interest. I do not think that this is quite a fair statement of the case, and my hon'ble friend somewhat over-states the advantages of borrowing in gold. The difference in the rate of interest at the present moment is no doubt very great, but I think that difference will diminish, and my hon'ble friend does not seem to attach sufficient weight to the burden of having to repay the principal of the gold debt after a fall in the value of the rupee. I freely admit, however, that an arithmetical calculation shows that the gain from borrowing in gold is sufficient to balance the loss from a very great fall in silver in the future—a fall so great that I sincerely trust we shall never witness it. But I cannot admit that the question is merely one of arithmetic. It is contrary to sound principle for a country to incur obligations in any standard other than its own—a principle which we have already violated to a greater extent than is either prudent or safe. In recent years we have practically borrowed very largely in gold, and will do so in the coming year, by guaranteeing interest payable in gold on capital raised in England for the construction of railways. During next year the Secretary of State proposes to raise no

less than £3,750,000 in London on this account. And if a severe famine occurred, as it might at any time, I have no doubt that money would have to be borrowed largely, and that it must be borrowed in London.

"The Government is incurring heavy expenditure on military preparations, and I understand that their policy has the support of my hon'ble friend. There would be no justification for such expenditure if a great war were not at least a possibility of the future. The money for a war of this nature could not be borrowed in India, and must come from England, and there is no doubt but that the amount required would be very great. Looking then to the fact that we have already incurred heavy gold obligations, that we are at this moment borrowing largely in gold, that we may have to borrow still more largely in this way, and that we know nothing of the future relative value of gold and silver, I think it is only a matter of ordinary prudence that in a time of peace we should incur some loss in order to avoid adding to what is already a cause of embarrassment and might become a source of danger. Both from a political and an economic point of view there are great advantages in raising money in India. It will be in the recollection of this Council that some time ago we obtained a loan of 3½ crores of rupees from the Gwalior State. The interest on that sum comes to fourteen lakhs of rupees yearly. Every rupee of that amount is pure gain to India; there is no portion of the Indian expenditure which I contemplate with greater satisfaction; and, notwithstanding the criticism of my hon'ble friend, I should be very glad to hear that other States were prepared to lend on the same terms.

"In this respect I am in entire agreement with the Hon'ble Durga Charn Laha as to the expediency of keeping down the Home charges."

His Excellency THE PRESIDENT said:—

"It will not be necessary for me to occupy the time of the Council for many minutes, but there are one or two observations which I should like to offer before this discussion closes. It has been an unusually short one, but the speeches which have been delivered afford an excellent illustration of the advantage to be derived by the Government of India, and by the public, from the practice of affording to the Legislative Council every opportunity of considering, reviewing and criticising the financial proposals of the Government. The ultimate responsibility for such measures must no doubt remain with that Government, but that responsibility will certainly sit more lightly upon our shoulders if we know that our proposals have been framed in such a manner as to stand the test of examination and criticism by our colleagues at this table.

"It has, I believe, usually been held that the terms of the Act by which our proceedings are governed preclude such examination except when the financial arrangements for the year involve legislation in Council. I will not pause to inquire how far this view is borne out by the letter of the Indian Councils Act. It has certainly been borne out by the persistent interpretation which has been placed upon the Act both here and by different Secretaries of State. A case is, I understand, upon record in which a Viceroy drew upon himself the censure of the Secretary of State for having permitted a discussion of the Budget without the pretext that it was connected with one of the Bills brought before Council during the session. The result has been that the Legislative Council has or has not been able to discuss the Budget according as it was or was not connected with some change in the laws of the country, and it has thus come to pass that during the last twenty-five years the Budget has been discussed in Council upon twelve occasions, while in the remaining years no such discussion has been allowed to take place.

"This seems to me, I must say, an altogether incongruous and inconvenient arrangement, and I feel little doubt that, as far as the present year is concerned, hon'ble members will share the opinion of my hon'ble friend and will approve of our action in taking advantage of the passage of the Bill which we are now considering, and which to some extent touches the fringe of our financial arrangements, in order to lay before Council the whole of our scheme for the financial administration of the coming year. This course is one which entirely

commends itself to my judgment, and I am glad to express publicly my opinion that the opportunities accorded to the Legislative Council for passing under review the financial situation of the country should occur with regularity, and should not depend, as they depend at present, upon what is after all a mere accident—I mean the necessity of financial legislation in any particular year.

"Hon'ble members are no doubt aware that this question has been for a long time under the consideration of the Government of India, and that the view which I have just expressed was strongly entertained by my predecessor, who felt it to be his duty to make a representation upon the subject to the Secretary of State. Since my arrival in this country I have followed the matter up with the entire concurrence of my hon'ble colleagues in the Government of India, and I am glad to say that Lord Cross has given his cordial adhesion to the proposition which I have just advanced.

"The arguments in its favour appear to me, I must say, conclusive, and they are supported by a great weight of authority, including, I believe, that of all the principal Chambers of Commerce of India.

"I remember being much impressed at the time by an observation from my hon'ble friend Mr. Steel on the introduction of the Bill now before us. If the imposition of a new tax is a matter worthy of discussion at this table, it is, I think, quite true that, as he observed, the remission of an old tax is equally worthy of such discussion. I can conceive no pretext upon which it could be held that in one case discussion is desirable, and in the other inconvenient or unnecessary. It seems, indeed, to me that if a distinction is to be drawn, if the criterion is to be the public importance of the step, the remission of an old tax may often require more careful discussion than the imposition of a new one. The imposition of a new tax is pretty sure not to be resorted to without sufficient consideration. The measure is bound to be unpopular with some one. It is sure to provoke criticism, and it will certainly be narrowly scrutinised both by those who impose the tax and by those upon whom it is imposed. The abandonment of an old tax is, however, a very different thing. The Exchequer may be overflowing at the time: the remission is agreeable, both to those who make it and to those who profit by it: the temptation to be liberal, to spend the money while you have got it, is strong: every one is pleased: and it thus comes to pass that by a stroke of the pen a permanent source of income is lost or alienated, without that consideration to which a step so momentous is entitled.

"Even, however, if the Budget involves neither the imposition of taxation nor its remission, but merely the retention of existing taxes, it does not appear to me that we are therefore relieved from the duty of taking Council into our confidence. The proposal to retain an existing tax may, under certain circumstances, be as fairly open to question as the proposal to remit taxation or to impose it. Every Budget involves proposals falling under one or other of these three heads, and the conclusion appears to me to be irresistible that it is for the public convenience that, under whichever category the proposals contained in the Budget of any given year may happen to fall, those proposals should be submitted for your examination here.

"Another consideration leads me to the same conclusion. Financial criticism, if it is to be valuable, should be as continuous as the financial policy which it criticises. The financial history of a country is uninterrupted; so should be the watchfulness of those who are entrusted with the duty of passing it under review. It seems to me almost an absurdity that it should depend upon the mere accident of the introduction of a Bill whether that review should take place or not. Such a review should extend not only to the past and to the present, but to the future, with its prospects and possibilities. Perhaps no advice is more valuable than that which has reference to the remoter future. The income and expenditure of the past year are beyond recall, and at the time when the Budget is framed it would be extremely difficult for the Government to recede from the arrangements which it has made for the year which is just about to commence. In regard, however, to the years which lie beyond, the Government of India is not committed

to the same extent and is still in the position to profit by useful suggestion and advice. I welcome in this spirit that which has been given to us by the hon'ble members who have placed upon record their opinion as to the course which should be adopted in the event of our being hereafter in a position to remit taxation. I trust that they are right in anticipating that we may, before we are much older, find it to be our agreeable duty to consider what burdens we can remove from the shoulders of Her Majesty's subjects in this part of the Empire; and I can promise them that, should the Government of India, while I have the honour of being connected with it, find itself in the happy position of being able to dispense favours, we shall be careful to do so with the utmost circumspection and with a due regard to the arguments which they have advanced.

"I mentioned just now that the Secretary of State had expressed his concurrence in the proposal that there should be an annual, instead of an occasional, discussion of the Budget in Council. I may perhaps take this opportunity of mentioning that this subject appears to the Government of India as well as to the Secretary of State to be closely connected with another—I mean the propriety of giving to members of the Legislative Council of the Government of India, under proper safeguards, the right of addressing questions to the Government upon matters of public interest. I am in a position to state that we are in favour of a change in this direction, and that this question is also engaging our attention and that of the Secretary of State. I make this announcement, however, subject to two important qualifications. It will, in the first place, be necessary to ascertain clearly whether the law, as it now stands, permits the course which we should like to adopt, and, if it does not, how it should be amended. In the next place, it will be necessary effectually to limit the right of interpellation in such a manner as to preclude absolutely all questions which could not be put without injury to the public interest. This is a point of the utmost importance, and will require the most careful examination.

"The case of the Bill before us shows how much easier it is to surrender a source of income than to get it back again. The evidence adduced has demonstrated that the remission of the patwari-cess failed to have the effects anticipated from it, while it involved the sacrifice of a large annual revenue. We have now to be content if we can recover for the public a part of the resources which we then abandoned. We shall also, I am afraid, be compelled to admit that, to some extent at all events, it may prove beyond our powers to distribute the incidence of the re-imposed burden between landlords and tenants with absolute fairness. It is difficult to disprove the statement that the new law may involve a certain degree of apparent hardship to those tenants who obtained no benefit from the remission of 1888, and who, having, upon that occasion, failed to obtain any relief from the taxation to which they were then liable, may now find that under this Bill a new burden is imposed upon them. We may, however, I think, take for granted two facts,—first, that any attempt to deal exceptionally with these apparently hard cases will involve the creation of a much greater number of much harder cases. I have little doubt that, as was stated in 1884 by Sir Alfred Lyall, 'it is impossible to resolve existing rents into their original component parts and to lay down what portion of them represents the old patwari-cess'; and I am also afraid that any attempt to exempt tenants with occupancy-rights from the new impost would involve the infliction of what would certainly be regarded as a grievous wrong upon the tenants-at-will, whom we could not protect and who occupy nearly one-half of the total area of these provinces. In the next place, it seems to me that considering the smallness of the rate for which the tenant is liable to be called upon,—a rate which cannot exceed, speaking in round numbers, one per cent. upon the annual rent of his holding,—considering also the fact that the tenants as a body have a large interest in the effectual performance of the services rendered by the patwari, the grievance, if indeed it be one, is of infinitesimally small proportions.

"I will say one or two words only as to the Financial Statement of my hon'ble friend and the observations which have been made upon it. That statement appears to be one which we can contemplate, if not with positive

satisfaction, certainly with the feeling that much worse things might have befallen us. During the course of last summer my hon'ble friend and I were in constant personal communication with the Secretary of State and with other persons regarded as high authorities upon Indian questions. I think that at that time we should all of us have been extremely gratified if there had been reason to anticipate that my hon'ble friend would be able to show so satisfactory a condition of things either in respect of his anticipations for the Budget of next year, or in regard to the accounts of the year which is about to close.

"That he should have been able to do this is partly due to circumstances which we can regard with unmixed satisfaction. The downward course of the gold value of silver has for the moment been arrested, and the elasticity shewn by the ordinary sources of revenue has, upon the whole, been satisfactory. On the other hand, I feel bound to express my regret that we should have found it impossible to establish a financial equilibrium for 1889-90 without again calling upon the Provincial Governments to contribute towards our necessities from the balances at their disposal. No one, whether an individual or a corporation, particularly enjoys treatment such as that which the Provincial Governments have lately experienced at our hands. It is treatment which I have heard described in terms which lost nothing of their severity from the fact that they were usually couched in allegorical language. The Council is well aware that it was the intention of the Government of India to achieve its purpose by a more ingeniously contrived and more plausible procedure than that which we actually adopted. The scheme for the assessment of the provincial contributions embodied in the well-known Circular of October 2nd of last year is within the recollection of hon'ble members. When I arrived in India that scheme still held the field, and representatives of the principal Provincial Governments had been invited to meet the predecessor of my hon'ble friend in this city and to confer with him in regard to the proposals therein contained. The conference took place, and it disclosed two most important facts. The first of these was that the Hon'ble Mr. Westland, after full discussion with the provincial delegates, came to the conclusion that some of the proposals, and amongst them those which had been regarded as the most important and essential features of the project, ought not to be insisted upon. We became aware in the next place that the representatives of the provinces very much preferred the simple and unscientific methods which my hon'ble friend has adopted to the more elaborate and ingenious procedure by which the Government of India had designed to place the provinces under contribution. Under these circumstances one course only was open to us. My hon'ble friend had but lately assumed the duties of his important office. I had myself only been a few weeks in the country, and we were, under the circumstances, both of us entitled to ask that any attempt to dispose finally of this important question should be, for the present, deferred. It seems to me that under these circumstances my hon'ble friend was amply justified in abandoning the procedure originally contemplated, and in giving up for the moment any attempt at a scientific re-adjustment of the basis of these provincial contributions and in resorting to an *ad interim* arrangement which would give him the ways and means which he required, but which would leave the much larger questions at issue still open for further review. I will add nothing to this part of my observations unless it be to express, with reference to the remarks which have just fallen from my hon'ble friend the Lieutenant-Governor, my sympathy with the Provincial Governments which have been called upon to submit to these sacrifices for the sake of the Imperial Exchequer. The balances upon which we have indented may in some cases have been due to the natural growth of the revenue; in others they may have been the result of careful and economical administration and of the wise husbanding of resources in view of the necessity of large expenditure on local objects of a useful character. The sacrifices which the provinces have been called upon to make have no doubt involved in some cases the abandonment of cherished schemes of local improvements, and we cannot expect the Governments concerned to submit to such a sacrifice without a murmur. We can

only assure them that if the concession was disagreeable to them it was not less disagreeable to us to require it, and that we have asked them to submit to it upon a principle the soundness of which they will not dispute—I mean the principle that the solvency of the Indian Empire is a matter of interest to every part of it; that the finances of India must be dealt with as a whole; and that the relations of the Central and Provincial Governments should be such as to place upon the latter the obligation of sharing to the full the financial responsibilities and difficulties of the Empire.

"We are, however, I think, bound to ask ourselves whether it would have been possible for us to avoid these demands on the provinces or to remit any of the taxation which has recently been imposed by a retrenchment of our expenditure. I yield to no one in my conviction that watchfulness over our expenditure lies at the bottom of sound finance in this country, and I agree with what fell just now from the Hon'ble Rájá Durga Charn Laha when he dwelt upon the urgent necessity for exercising such watchfulness. But, although I look forward to the time when it may become possible to keep that expenditure within narrower limits than those within which it is at present confined, I am bound to say that it is not easy to point to any items in the estimate for next year in which an unreasonable demand has been made by the responsible Department.

"My hon'ble friend has dealt fully with the question of army expenditure. These estimates show no doubt a large excess over the estimate for the year which is just ending. I have had frequent communications with the hon'ble member in charge of the Military Department upon this subject, and I am bound to admit not only that its requirements do not appear to me to be extravagant, but that it has had, in deference to our necessities, to abandon more than one useful project which it might otherwise have pressed upon us.

"We must not allow ourselves to lose sight of the fact that since 1885 the number of troops in India has been increased by 30,000, and that the presence of so large an additional force in the country involves not only an increase under the head of pay but a large consequential expenditure under the head of barrack accommodation and other items.

"Then, again, we have an increased expenditure of £206,000 in England for new rifles and guns—an exceptional expenditure incurred for an object absolutely essential to the efficiency of the different arms of the service. We have besides a sum of 20 lakhs for the mobilization of our forces—an expenditure which I hope we shall none of us grudge, but which is also an unusual one. There is besides a very appreciable increase of expense occasioned by the higher prices which we have lately been called upon to pay for provisions and forage. A small extra vote has also been taken for the two sets of military operations at this moment in progress. This expenditure is also exceptional in character, although I am afraid that with our extended frontier we cannot allow ourselves to look forward in the immediate future to a time when such expeditions will become unnecessary.

"I would make one general observation upon this question of military expenditure. I trust that we may be far remote from the time when it may become our duty to make use of our military resources in actual warfare, but it is idle to conceal from ourselves that we may be called upon to do this, and that the call may be a very sudden one. It seems to me that a solemn obligation lies upon us to see that the defences of this part of the Empire are maintained in a state of the highest efficiency. The recent tension and uneasiness which have prevailed upon the western frontier of Afghanistan afford a good illustration of the risks to which the public peace is exposed in that part of the world. I rejoice to be able to state that all the information in my possession is to the effect that nothing has been further from the thoughts of His Highness the Amir of Afghanistan than to provoke a collision, and that the measures recently taken by the Government of Russia were prompted not by any desire to court one but rather by the apprehension that the presence of the Ruler of Afghanistan on the frontier might lead to an outbreak of a kind which, even in the absence of any desire

to foment mischief, arises too readily amidst the inflammable materials which are to be found in that part of the Asiatic Continent. That tension has, however, served to illustrate the precarious nature of the conditions upon which peace in this part of our borders depends; it is our duty under such conditions to maintain a high state of preparedness, and I trust that we shall not cease to do so, and that we shall not regard with too much reluctance the sacrifices entailed by such a policy.

"Great Britain is at this moment submitting to such sacrifices, upon a scale by the side of which what we are doing sinks into insignificance, with the object of strengthening herself to the point required by the huge armaments and vast hosts accumulated by foreign Powers. It seems to me that India may fairly submit to bear some share of the sacrifices thus imposed upon the Empire. The least that we can do here is to carry out promptly and effectually the defensive measures which the Government of India has already sanctioned. Nothing is more calculated to produce a mischievous and mistaken impression than any apparent breach in the continuity of our military policy. I am glad to learn that the defences of our north-west frontier are making satisfactory progress, and are approaching completion; that out of a total estimated expenditure of Rx. thirteen and a half millions assigned to frontier railroads, Rx. eleven and a quarter millions will have been covered by the end of the next financial year; and that we shall by that time also have paid for three out of five and a half millions of expenditure assigned to coast and frontier defences. In these matters a consistent policy and the rapid and uninterrupted execution of works, when once they have been determined upon, will, I am convinced, be found in the end to be the most economical course, and I was glad to hear my hon'ble friend Mr. Steel state as explicitly as he did that we might rely upon the support of public opinion in adopting that course.

"If this is the opinion of my hon'ble colleagues, they will, I hope, agree with us in believing that, under the circumstances which have been so clearly set forth by the Hon'ble Sir David Barbour, we were justified in not proposing to the Council any important changes in the taxation of the country and taking measures to secure for the coming year the small additional amount of revenue required in order to raise our income to the level of our expenditure.

"We may, I think, dwell with satisfaction upon a well-maintained increase in our land-revenue and in our receipts from Railways, Post Offices and Telegraphs—an increase which is likely to be sustained in years to come. Let me, in connection with this question of the increase of our revenue, express the satisfaction with which I listened to Sir David Barbour's effectual vindication of the Government of India and of the Provincial Governments from the charge which has been made against them that they have, in order to increase their receipts from Excise, stimulated the consumption of intoxicating liquors and connived at the spread of intemperate habits. I have paid some attention to this important question, which has recently been under the earnest consideration of the Financial Department and of His Honour the Lieutenant-Governor of this province. The evidence which has been laid before me has entirely satisfied me upon three points—

(1) that an increase in revenue from Excise does not necessarily justify the inference that there has been an increase in the consumption of liquor; it has, on the contrary, in many cases been conclusively shewn that an increased revenue has been received upon a diminished consumption:

(2) that it is idle to expect that the Government of India should be able to invent or to put into force an uniform system of Excise administration suitable to the requirements of all parts of the country; and

(3) that if during recent years there has been in some districts an unusual amount of illicit traffic, of loss of revenue and of intemperance, these have been in great measure due to the mistaken assumption that an uniform system was practicable, and to the sudden oscillations of Excise policy occasioned by this belief.

"I wish, before I leave off, to add one word with regard to our prospects in Upper Burma. These are, I think, such as to give us every reason for dwelling hopefully upon the future of that country. My hon'ble friend has pointed out that the estimate for the net charge under this head for 1889-90 is less by 25 lakhs than that for the year which is just ending. This has been the case in spite of a heavy additional expense for the new railway and for the police which we are employing in lieu of regular troops. The cost of the new province is still, however, largely in excess of the return which we obtain from it. This is a condition of things which will, I have little doubt, within a brief space of time, have entirely passed away. In some districts no doubt the inhabitants are still addicted to their old lawless pursuits, nor is it likely that they will suddenly relinquish those habits merely because their country is becoming incorporated in the British Empire. Our difficulties are greatly increased by the fact that on three sides Burma is coterminous with zones of frontier territory inhabited by tribes subject to no fixed system of government and accustomed from time immemorial to warlike and predatory habits. We are I believe slowly, but surely, wearing down the opposition of these; it can be best overcome not by expensive military operations but by the persistent punishment of evil-doers, by the establishment of improved communications by road and rail, and above all by affording to the people of Burma practical evidence of the immense material advantages which are to be derived from British rule. The completion of the railway to Mandalay is a most important step in this direction, and I am glad to observe that a sum is provided in the estimates for next year for the purpose of prolonging that railway in the direction of Mogoung. I may mention in this connection that I have lately received from the Chief Commissioner most reassuring reports as to the general improvement of the country. I learn from him that crime in the Upper Province is steadily diminishing, that the people are returning to their villages, and that the country is well cultivated. The excitement occasioned by the recent outbreaks during the cold weather appears to be passing off and the police are gaining ground rapidly. In many of the districts in which serious disturbances had taken place the country is now described as perfectly quiet. In the Shan States too there is a marked improvement. Perhaps the surest indication of the general progress that is being made is to be found in the steady increase of the revenue. This rose from 22 lakhs in 1886-87 to 50 lakhs in 1887-88, and is estimated to bring in 68 lakhs in the current year and nearly 76 lakhs in the year which is about to commence. The increase of the land-revenue, which is virtually a tax upon each household and which has risen from 16 lakhs in 1886-87 to about 41 lakhs in the present year,—the estimate for the new year being nearly 45 lakhs,—may be regarded with special satisfaction; every increase of ten rupees in this tax meaning, as the Chief Commissioner has pointed out to me, that a household has settled down to peaceful pursuits, or that a household which had escaped assessment, owing to the revenue-officers having been occupied in suppressing disturbances, has now been assessed.

"I venture to submit that it is our duty to fix our attention upon the general improvement denoted by the facts and figures which have been given to us by my hon'ble friend and by the Chief Commissioner, rather than upon isolated outbreaks or small local effervescences. These are to be expected, but their significance is not great, and I think the Chief Commissioner may well be congratulated upon the courage which he has displayed, and upon the success which has attended him in the performance of one of the most difficult tasks which a servant of the Government of India has ever been called upon to perform.

"As for the financial position of India, it is, I have no doubt, as Sir David Barbour has pointed out, in the main a sound one, although at the present moment, for reasons which he has given, our resources are subjected to an unusual strain. Under these circumstances the proposals of the hon'ble member are, I think, those which best meet the requirements of the moment. We may be well content if, in spite of the heavy loss by exchange to which he refers, and of the fact that we are providing out of income for special defences to the value of Rx. 1,102,000, we are able to anticipate a small surplus for the coming year. For what lies beyond we must wait upon events, but we may, I think, do so in

the hopeful spirit which characterized his statement. If we are able to avoid needless and unprofitable additions to the indebtedness of the country, if we can bring to account its vast latent resources by the judicious investment of capital in their development, if we are able to achieve these results without throwing forward upon those who will come after us the burden of outlay properly chargeable to the revenues of our own time, we need not despair of the future."

The Motion was put and agreed to.

PORTS BILL.

The Hon'ble SIR DAVID BARBOUR moved that the Report of the Select Committee on the Bill to consolidate and amend the law relating to Ports and Port-charges be taken into consideration. He said:—

"When introducing this Bill on 1st February, I explained that it was introduced mainly with the object of consolidating the existing law, and partly with the object of making certain amendments in that law. I also explained that a draft had been circulated to the Maritime Governments and considered by them and the other local authorities.

"As the Bill was mainly intended to consolidate the law and as a draft had been already circulated to the Maritime Governments and the Bill prepared after consideration of what the Maritime Governments and their advisers had to say, the task of the Select Committee has proved comparatively light, and no alterations of any great importance are recommended. It will be sufficient if I call attention to the more important of the changes proposed.

"In the Bill as originally introduced 'owner' was defined as including an 'agent'; but as it was represented that in India the ship's agent was merely an agent for very limited purposes, and could not fairly be held to be liable in connection with the ship in the same way as the owner would be liable, the Select Committee decided to omit the definition.

"The Select Committee has recommended that power should be given to Local Governments to make rules for regulating the action to be taken by the master of a vessel when there is sickness or disease on board his vessel, and for dealing with dead bodies, and has provided that all rules made by a Local Government under section 6 of the Bill shall be made after previous publication, as provided in the General Clauses Act of 1887. The latter provision will enable persons who are likely to be affected by proposed rules to make known their wishes or objections before the rules are made.

"In introducing the Bill I called attention to the provision whereby a certain liability for the acts of persons employed by them was imposed on contractors who undertook to remove ballast or rubbish. The case which gave rise to the proposed amendment of the law arose in Calcutta, but the persons who are chiefly interested in the matter in Calcutta, namely, the Chamber of Commerce and the Port Commissioners, are strongly opposed to the amendment, and in deference to their wishes the proposal has been dropped.

"The Port Trustees at Bombay have put forward a proposal for relaxing, in certain cases, the provisions of section 31 of the Bill regarding compulsory pilotage. It is not understood that the Trustees wish to make any immediate change as regards the compulsory nature of pilotage in the Port of Bombay, and as the difficulties brought to notice can be overcome by applying the provisions of section 4, sub-section (*1*), clause (*c*), or by the licensing of certain masters as pilots, the Select Committee does not recommend any alteration.

"It has been brought to the notice of the Select Committee that difficulties have arisen regarding the distribution and expenditure of port-dues in ports which have been grouped by the existing Act, or under powers conferred by that Act. It did not seem possible to lay down one system for all such groups, and accordingly the Committee has provided in section 37 of the Bill as amended that the Local Government, with the previous sanction of the Governor General in Council, may make rules in such cases with respect to the expenditure of the fund for the benefit of the several ports, and also that the Local Government shall give effect to any directions of the Governor General in Council on the subject. It is quite possible that some of these provisions may never be acted upon, but in case of need they supply a means whereby disputes as to expenditure in connection with groups of ports can be satisfactorily settled.

"The port of Madras has been entirely separated from the eastern group of ports in that presidency, and the scale of fees proposed by the Madras Chamber of Commerce and the Harbour Trust Board, as amended by the Local Government, was accepted by the Select Committee. The Madras Government has since agreed to reduce the maximum port-due from six annas to four annas a ton, and effect will be given to this decision by an amendment which I propose to move hereafter."

The Hon'ble MR. STEEL said:—"The hon'ble member in charge of the Bill has explained the Report of the Select Committee, but, as I had occasion to make some observations upon this Bill at a previous meeting of the Council, I desire to offer a short explanation. The object of this Bill is to consolidate the laws relating to ports and port-dues, and the few changes proposed are improvements suggested by experience. It will, I think, be generally acknowledged that no part of the duty of administration in India has been better performed than the management of the larger ports by trustees under the control of the Local Governments. But a very different opinion has prevailed amongst traders and ship-owners with regard to the management of certain groups of ports in the Madras Presidency. It has been said that no proper accounts have been kept, that the port-dues have not been properly divided between the various ports in each group; it has been said that large accumulations of funds stand at the credit of these ports, and that it has been impossible to induce the Government to spend money upon any suggested improvements. Under these circumstances the introduction of this Bill appeared a fitting opportunity to make such provision in the law as shall provide the proper remedy. The Select Committee endeavoured to investigate this matter, but unfortunately it could not obtain all the materials which were necessary for the purpose. As the Hon'ble Mr. Hutchins had told the Council on a previous occasion, the Madras Government discovered in the year 1887 that the accounts were not made up in accordance with the law, In August, 1887, they issued orders that the accounts should be re-written up for the previous ten years, and also that a scheme should be prepared proposing a mode of dividing the accumulated funds for the benefit of the ports. Those accounts and that scheme are not yet forthcoming. The Committee were therefore unable to arrive at any conclusion upon the complaints. For my own part I think there is little doubt that the complaints were not altogether without justification, but my hon'ble friend Sir David Barbour has convinced me that if this Bill passes into law any future complaints will be rather against the executive than against the legislature. The Committee has inserted a useful provision to which the hon'ble member alluded reserving to the Government of India power to direct in what manner these funds are to be divided amongst the different ports in each group. With this provision it appears to me that in future complaints on the part of traders or ship-owners are sure to receive proper attention. I therefore think that the present Bill may be accepted in discharge of that responsibility which attaches to the legislature."

The Motion was put and agreed to.

The Hon'ble SIR DAVID BARBOUR also moved that "four annas" be substituted for "six annas" in clause (*a*) and clause (*b*) against the Port of Madras (*Foreign Vessels*) in Part II of the First Schedule to the Bill.

The Motion was put and agreed to.

The Hon'ble SIR DAVID BARBOUR also moved that the Bill, as amended, be passed.

The Motion was put and agreed to.

The Council adjourned *sine die*.

S. HARVEY JAMES,
Secretary to the Govt. of India,
Legislative Department.

FORT WILLIAM;
The 29th March, 1889.

SUPPLEMENT TO

The Gazette of India.

No. 13.} CALCUTTA, SATURDAY, MARCH 30, 1889.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

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FINANCIAL STATEMENT for 1889-90.

Section I.—Preliminary.

1. THE Financial Statement for 1889-90 deals with the Accounts of 1887-88, which have been finally closed, with the Revised Estimate for the current year, 1888-89, and with the Budget Estimates for the coming year, 1889-90. In this Statement tens of rupees are denoted by the symbol Rx.; tens of rupees represent what used to be called conventional sterling; when pounds sterling are meant the words "true sterling" are always added; pounds sterling are also denoted by the customary symbol, and not by Rx.

In previous years columns have been inserted in Statements A and B, showing (1) differences between the Revised and Budget Estimates of the current year, and (2) differences between the Revised Estimate of the current and the Budget Estimate of the coming year. In order that the change in the financial position, as estimated a year ago and as estimated now, may be seen at a glance, it has been decided to add a column showing the increases and decreases resulting from a comparison of the Budget Estimate of the current year with the Budget Estimate of next year.

The magnitude of the financial transactions of the Government of India is now very great, the aggregate of Revenue and Expenditure, as entered in the estimates for 1889-90, being more than Rx. 166,000,000. The Revenue and Expenditure, as recorded in the Accounts, include the gross receipts and working expenses of Indian State Railways and the net receipts of the old Guaranteed Railways, and it is this inclusion which swells the total Revenue and Expenditure and causes them to increase so rapidly.

The Accounts and Estimates include three distinct categories of Revenue and Expenditure—Imperial, Provincial, and Local,—and deal with the transactions of eight Local Governments and Administrations, and of many Local Funds, as well as with those of the Supreme Government.

The Local Governments and Administrations are Madras, Bombay, Bengal, the North-Western Provinces and Oudh, the Punjab, Burma, the Central Provinces, and Assam; all of which enjoy a considerable measure of financial independence.

The transactions of the Government of India are carried on in India in the silver standard, and in England in the gold standard, and are consequently attended with the inconvenience and uncertainty which result from the frequent and considerable fluctuations in the relative value of the two standards which have been experienced in recent years.

The Accounts of the Government of India also include, as I have already stated, the transactions of a great system of Railways, some of which are owned by the Government, being either worked directly by Government, or leased to Companies, while others are owned and worked by Companies to whom a minimum rate of interest is guaranteed; a few are owned and worked by Private Companies which receive a greater or less amount of assistance from the Government. The contracts between Government and the different Railway Companies are numerous and complex, and vary in their terms in the case of different Railways.

For the reasons I have just stated, the preparation of a satisfactory Financial Statement is a task of difficulty. To fully explain the details of every transaction would weary the attention of the most patient reader or listener, while a mere attempt to sketch briefly the leading features of the situation would exclude much valuable information. In such circumstances nothing is practicable but a compromise, and a compromise, from the very nature of the case, cannot be wholly satisfactory to everybody interested.

Section II.—Accounts of 1887-88.

2. In the Financial Statement of March 1888 the Revenue of the year 1887-88, which was then about to close, was estimated at Rx. 77,926,600, and the Expenditure chargeable thereon at Rx. 80,943,300, the deficit being Rx. 3,016,700; the cost of the Special Defence Works, which were being constructed for the protection of the North-West Frontier and the chief places on the Coast, was included in the Expenditure.

A statement was subsequently published in the *Gazette of India* of the 12th May 1888, giving the corrections in that Estimate rendered necessary by the further information at that time available.

This additional information referred only to the Indian portion of the transactions, and not to the Home Accounts, and indicated a net improvement of Rx. 397,000 as compared with the figures of the Financial Statement, the probable deficit of the year 1887-88 being reduced from Rx. 3,016,700 to Rx. 2,619,700,

3. As the process of compilation of the accounts of the year proceeded. the position was shown to have further improved by Rx. 238,000, making the probable deficit Rx 2,381,700. This alteration of the Estimate was telegraphed to the Secretary of State in August 1888, and was adopted in the "latest estimate" laid before Parliament in the Under-Secretary of State's Financial Statement of September 1888. The probable deficit announced to Parliament was, however, Rx. 1,960,800, and not the sum of Rx. 2,381,700 just mentioned. The difference of Rx. 420,900 was due, as explained by Sir John Gorst, to an improvement in the English Account of Rx. 120,900, and to the inclusion as revenue of a special item,* then estimated at Rx. 300,000, representing the gain by exchange on the capital transactions of Subsidized Railways in England, which had been placed under a suspense head in the Revised Estimates pending the decision of the Secretary of State whether it properly formed an item of current revenue, or not.

4. On closing the Accounts of the year 1887-88 the actual figures proved to be, Revenue Rx. 78,759,744, Expenditure Rx. 80,788,576, and the deficit of 1887-88 is finally shown to be Rx. 2,028,832, being Rx. 68,032 more than the deficit as estimated in September last. The principal differences between the Revised Estimate as given in the last Financial Statement and the Actuals of 1887-88 are set out in the following statement, and complete details will be

* "I mentioned just now a sum of £300,000, which I said the Government had gained by exchange. transactions. I must just explain how that arises. The Committee are, no doubt, aware that the Government have contracts with certain Railway Companies—the Southern Mahratta, the Indian Midland, and the Bengal-Nagpur—by which the Government undertake to transmit to India the capital of these Companies subscribed in London, which is required for expenditure in India, at a certain fixed rate of exchange In the case of the Southern Mahratta money is transmitted by contract at 12 rupees per £1 sterling, in the case of the Indian Midland at 12½ rupees per £1 sterling, and in the case of the Bengal-Nagpur at 13 rupees per £1 sterling. The Committee will see that when exchange comes down below the rate named in the contract, the Government gain by the transaction. For instance, at the present time, the £1 sterling is nearly equivalent to 15 rupees in India, whereas the Government would only have to pay the Southern Mahratta Railway 12 rupees. So long as the rupee is lower than the exchange rate of the contract there is again, and that gain makes up this sum of Rx. 300,000."

found in the appropriation audit report published in the *Gazette of India* of 16th March 1889.

		1887-88.		Accounts Better.	Accounts Worse.
		Revised Estimate.	Accounts.		
REVENUE.					
India (Imperial, Provincial, and Local)	Rx.	77,560,000	78,389,003	829,003	...
England	£	258,200	261,047	2,847	...
Exchange	Rx.	108,400	109,694	1,294	...
TOTAL	Rx.	77,926,600	78,759,744	833,144	...
EXPENDITURE.					
India—					
Imperial	Rx.	37,405,500	37,201,016	204,484	...
Provincial and Local . .	Rx.	21,536,500	21,361,271	175,229	...
Adjustment of Provincial and Local .	Rx.	+27,700	+370,591	...	342,891
England	£	15,474,400	15,389,065	85,335	...
Exchange	Rx.	6,499,200	6,466,633	32,567	...
TOTAL	Rx.	80,943,300	80,788,576	497,615	342,891
DEFICIT	Rx.	3,016,700	2,028,832	987,868	

5. The Revenue in India (Imperial, Provincial, and Local) proved to be Rx. 829,003 more, and the Expenditure in India (Imperial, Provincial, and Local) Rx. 379,713 less than the estimate of March 1888. Allowing for the increase in the Provincial adjustment of Rx. 342,891, these figures give a net Imperial improvement of Rx. 865,825, and if we add the net improvement in the English Accounts, and under Exchange, of Rx. 122,043, we get a total improvement of Rx. 987,868, being the amount by which the actual deficit falls short of the estimated deficit of March last.

6. Of the increase of Revenue in India, Rx. 244,540 resulted from the gain by exchange on capital transactions of Subsidized Railways in England, which was not taken credit for in the Estimates for reasons already stated, and the balance Rx. 584,463 represents the actual improvement in Revenue. It has been explained on former occasions that the financial year terminates in the middle of the season of heavy revenue collections and large Railway receipts. A difference of a day in the payment of the instalments of Land Revenue due at the end of March may seriously affect the estimate of revenue for the year. If the Land Revenue is paid on 31st March, it appears as a receipt of the year 1887-88; if it is paid on 1st April it appears as a receipt of 1888-89. The estimated results are further liable to be falsified by an unexpected distribution of the Railway traffic between March and April. The months of March and April are also periods of heavy Public Works expenditure, and it is difficult to say beforehand how much of such expenditure will fall into March and how much into April. In fact, for the purposes of the Revised Estimate, the year could hardly end on a more inconvenient date than the last day of the month of March. If the variations from the Estimate occur under Provincial or Local heads the estimated surplus or deficit, which depends solely on Imperial revenue and Imperial expenditure, is not affected, but the total revenue and total expenditure recorded in the Accounts may be materially altered.

7. The improvement in the Revenue figures calls for no further remarks. The reduction of the Indian Imperial Expenditure below that of the Revised Estimate, amounting to Rx. 204,484 in all, was mainly due to a less expenditure of Rx. 115,963 on Special Defence Works, of Rx. 87,162 under Opium, of

Rx. 66,559 under Interest on ordinary Debt, of Rx. 49,937 under Military Works, and to an excess of Rx. 116,739 under working expenses of State Railways. The gain in the English Account was mainly due to reduced Military expenditure and to the resulting saving in exchange. The saving under Provincial and Local expenditure occurs mainly under Civil Works and Irrigation and, in a less degree, under charges for collection of Land and Forest Revenue.

8. The above explanations dispose of the Revenue and Expenditure Account of 1887-88, on the results of which depends the surplus or deficit of the year. The Capital Expenditure on Railways and on Irrigation Works constructed from loan funds amounted to Rx. 2,251,776 and Rx. 533,048 respectively, thus falling short of the anticipations of the Revised Estimates by Rx. 191,976, of which Rx. 122,224 was due to short expenditure on Railways and Rx. 69,752 to short expenditure on Irrigation. This result does not of course affect the question of surplus or deficit on the Revenue and Expenditure Account, and, as already stated, the final result of the year 1887-88 was a deficit of Rx. 2,028,832, including as expenditure Rx. 456,017 on account of Special Defence Works. Excluding the cost of these Works the deficit of 1887-88 was Rx. 1,572,815.

Section III.—Revised Estimates of 1888-89.

9. The Estimates of 1887-88 as originally framed in March 1887 showed a surplus of Rx. 16,700, representing practically a bare equilibrium of Revenue and Expenditure.

As I have just stated, the trifling surplus shown in the Budget Estimate of 1887-88 has proved, on closing the accounts of the year, to have become a deficit of Rx. 2,028,832.

The deterioration in the financial position manifested itself in the course of 1887-88, and led to steps being taken in the course of the year for increasing the revenue. Of the actual deficit, Rx. 1,059,000 were due to the conversion of the India 4 per cent. stock of £48,200,000 into 3½ per cent. stock in consequence of the operation throwing on the Accounts of that year a charge of £1-7-6 per cent. which would otherwise have been paid in 1888-89. A further deterioration resulted from the decision to charge against Revenue the expenditure on Special Defence Works which had been treated in the Estimates as a charge against borrowed money, the additional charge imposed on the Revenue Account being Rx. 456,017. Other causes for apprehension were found in the fall in Exchange, the reduction in the net Railway revenue, the fall in the price of Opium, and increased Military expenditure in Burma. The position was deemed to be of a nature so serious that, as I have said, steps were taken towards the close of the year to add to the revenue by the imposition of fresh taxation. The measures adopted for this purpose were the following—

(1) the raising of the rate of the duty on Salt from R2 to R2-8 a maund, with effect from the 19th January 1888 except in Burma where the rate was raised from 3 annas to R1 a maund;

(2) the imposition of a duty on the import of petroleum with effect from the same date; and

(3) the extension of the Income Tax Act to Lower Burma, from 1888-89.

These measures were estimated to produce about Rx. 1,900,000; but as they were introduced in the end of 1887-88 they had but little effect on the Revenue of that year.

10. The full effect of the measures just referred to would be felt in 1888-89, and the Estimates of that year showed a deficit of only Rx. 698,000 after including in the expenditure of the year a sum of Rx. 1,121,500 for Special Defence Works. If the expenditure on Special Defence Works had been

excluded the Estimates would have shown a surplus of Rx. 423,500. The financial position has, I regret to say, been again affected injuriously by various influences during the progress of the year. On the expenditure side we have had to allow for a considerable fall in Exchange. In the Estimates the rupee was taken at 1-4·9; the rate actually received has been 1-4·38, a fall of more than a half-penny per rupee, which adds Rx. 684,400 to the expenditure of the year. There has also been unforeseen expenditure, estimated at Rx. 387,500, on Military Expeditions—being Rx. 142,500 on the Black Mountain Expedition, and Rx. 210,000 on account of Sikkim, besides Rx. 35,000 on account of the Lushai Expedition. The Revenue Account has been affected by a reduction in the quantity of salt that has paid duty, and there have been short crops in some parts of India—a condition which exercises an injurious effect on the revenue generally.

In face of these adverse circumstances it will be a surprise to most people to learn that, including expenditure on Special Defence Works, we now estimate for a deficit of Rx. 201,700 as against the deficit of Rx. 698,000 which was anticipated in the Financial Statement of March last, and if the cost of Special Defence Works be excluded, for a surplus of Rx. 616,600 as against the previous estimate of Rx. 423,500. Although the improvement is due in some respects to what may be termed accidental and temporary causes, yet, on the other hand, some of the influences which have adversely affected the finances of the year are of a precisely similar character, and the final result is not unsatisfactory.

I shall now explain the various causes which have tended to modify the Budget Estimates of 1888-89.

11. The Revenue of the current financial year 1888-89 was estimated in March last at Rx. 80,010,500; it is now estimated at Rx. 81,585,500, an improvement of Rx. 1,575,000.

The Expenditure proper of 1888-89 was estimated at Rx. 81,192,100 and the Provincial adjustment at *minus* Rx. 483,600, giving a total charge against Revenue of Rx. 80,708,500, the deficit being Rx. 698,000. What is meant by a *minus* Provincial adjustment of Rx. 483,600 is that the total Provincial Expenditure of the year was estimated to exceed the total Provincial Revenue by Rx. 483,600, and this sum was consequently shown as a charge against the accumulated balances of former years, and not against current Provincial Revenue.

The Expenditure properly so called is now estimated at Rx. 81,584,100, and the Provincial adjustment at *plus* Rx. 203,100, giving a total charge against Revenue of Rx. 81,787,200, being an increase over the former estimate of Rx. 1,078,700. The increase of Revenue over the Estimate has exceeded the increase of Expenditure chargeable against that Revenue by Rx. 496,300, and the estimated deficit has been reduced by that amount and now stands at Rx. 201,700 instead of Rx. 698,000.

12. The increase of Revenue for which we have to account is Rx. 1,575,000, and it is due mainly to increases under the following heads:—

	Rx.
Receipts under Exchange	536,800
Railways	243,300
Interest	182,500
Forests	154,100
Land Revenue	111,800
Post Office, Telegraph, and Mint	109,100
Opium	107,000
Excise	96,200
Irrigation	80,200
Stamps	77,800
Assessed Taxes	56,800
TOTAL	1,755,600

The total increase under these heads comes to Rx. 1,755,600, and there are increases under other heads amounting in the aggregate to Rx. 283,200, and making the total increase of Revenue under certain heads no less than Rx. 2,038,800. On the other hand, there is a falling off of Revenue under certain heads amounting to Rx. 463,800; of this sum the falling off under Salt accounts for no less than Rx. 445,600, leaving Rx. 18,200 as the total falling off under the remaining heads. The net increase of Revenue, as already explained, is Rx. 1,575,000.

13. In attempting to present an intelligible statement of a subject so extensive and complicated as the financial position of British India, more would be lost than gained by going into minute details, and attempting to explain every petty fluctuation in Revenue and Expenditure due to ordinary causes. I shall, therefore, confine myself to dealing with those variations in Revenue or Expenditure which are due to important or special causes, and which have had a perceptible influence on the financial results of the year.

14. The head under which the greatest increase of Revenue is anticipated is Exchange, and the increase is no less than Rx. 536,800.

The receipts under Exchange arise from the net gain accruing to Government in consequence of certain remittance transactions being carried out by it, under contract or as concessions, at a rate of exchange different from the average rate obtained by the Secretary of State by the sale of bills and telegraphic transfers on India. These receipts occur chiefly in connection with the contracts with Guaranteed and Subsidized Railways, with transactions with Her Majesty's Imperial Government, with family remittances of officers serving in India, and with remittances for the purchase of stores through the Secretary of State for Local Bodies and Native States.

The very large amounts of revenue accruing in this way in the current and past years have been due almost entirely to the heavy transactions of the Subsidized Railway Companies. Transactions are carried out at contract rates which are more favourable than the market rates, and a gain is made in this way which increases as the market rate falls below the contract rate. Of course, this is not a source of gain to which we can permanently look forward, and we run the risk of loss when the reverse transaction takes place, as well as when the rate of exchange is rising instead of falling.

The large difference between the Budget and Revised Estimates of the current year under this head is due partly to the fall in the rate of exchange since the Budget Estimate was prepared, but mainly to no provision having been made in the Budget Estimate for the gain, now estimated at Rx. 266,000, accruing from the payments made to the Railway Companies in England, as the question whether this should be treated as current revenue was under the consideration of the Secretary of State at the time the Estimates were prepared. The gain accrued mainly in connection with transactions relating to the Indian Midland, the Bengal-Nagpur, the Southern Mahratta, and the various Guaranteed Railways.

15. Increased Railway receipts account for an improvement of Rx. 243,300, and, as the receipts under this head are intimately connected with the expenditure on working expenses and surplus profits of Guaranteed Companies, I propose to deal with both the Revenue and the Expenditure at the same time, thus anticipating to some extent what it would otherwise be necessary to say hereafter. The improvement in Railway Revenue amounts to Rx. 243,300, but there is an increase of Rx. 393,300 in Expenditure (including Exchange), so that the net result in the Railway Account is a deterioration of Rx. 150,000.

The following is a statement of the increase or decrease under the Revenue heads of the Railway Account:—

	Increase + and Decrease— Rx.
State Railways (gross receipts)	—500
Guaranteed Companies (net traffic receipts)	+247,500
Subsidized Companies (repayments of advances of interest)	—3,700
TOTAL	243,300

The gross earnings of State Railways are almost the same as in the original Estimate, but there are considerable increases and decreases in the case of particular lines.

The main fluctuations are as follows:—

	Increase. Rx.	Decrease. Rx.
State Railways (gross receipts)—		
East Indian	...	250,000
North-Western	150,000	...
Rajputana-Malwa	95,000	...
Eastern Bengal	70,000	...
Bengal-Nagpur	13,500	...
Indian Midland	12,500	...
Tirhoot	...	25,000
Oudh and Rohilkhund	...	20,000
Southern Mahratta	...	17,500
Burma	...	12,500
Tounghoo-Mandalay	...	10,000
	341,000	335,000
Guaranteed Companies (net traffic receipts)—		
Great Indian Peninsula	270,000	...
South Indian	27,500	...
Madras	25,000	...
Oudh and Rohilkhund	...	60,000
Bombay-Baroda	...	15,000

The serious falling off on the East Indian Railway is ascribed to a variety of causes, amongst which may be enumerated the cessation of an abnormal traffic in the previous year caused by scarcity in the North-Western Provinces, a continued falling off in a long lead traffic of wheat and grains from Upper India, certain writes-back due to overcharges, and, possibly, a diversion of traffic consequent on the opening of the Indian Midland Railway.

On the other hand, the grain traffic of the North-Western Railway, which fell off so much in the previous year, has revived to a great extent; the Rajputana-Malwa and Eastern Bengal Railways have both had prosperous years,—the jute season having been extremely favourable for the latter Railway.

16. The total increase of expenditure in the Railway Account amounts to Rx. 393,300, which is mainly due to the loss on sterling payments owing to the fall in Exchange.

The rupee expenditure in India has only increased by Rx. 86,400, and the expenditure in England by only £37,100 (true sterling), but the conversion of the sterling payments on account of interest and annuities (which amount to £5,652,600 (true sterling)) into rupees at a lower rate of Exchange than was taken in the Budget Estimate, raises the total increase to no less than Rx. 393,300.

It should also be explained that a more unfavourable exchange adds to the working expenses, under the head of Indian expenditure, by increasing the

rupee price of stores procured from England, though, owing to the system of accounting, this factor does not appear separately in the Accounts.

It is possible that up to the present this loss by the fall in exchange may have been to a great extent met by a corresponding fall in English prices; but with prices constant, it is obvious that an unexpected fluctuation in exchange would have a considerable effect on working expenses.

17. The increased receipts under Interest appear in the Home Accounts, and are due to the Secretary of State having, as explained hereafter, raised the loan required for purchase of the Oudh and Rohilkhand Railway much earlier than it was required. This had the effect of placing a large cash balance at his disposal, most of which he was able to lend out temporarily at high rates of interest.

18. The increase of Revenue under Forests is Rx. 154,100, but there is an increase of Expenditure on the other side of the Account amounting to Rx. 39,700, and making the net improvement Rx. 114,400. This increase is due mainly to increased receipts in Upper and Lower Burma. The increase in Upper Burma is Rx. 81,500, and includes a payment of Rx. 37,700 by the Bombay-Burma Trading Company on account of previous years. The increase in Lower Burma amounts to Rx. 84,700. The increased expenditure is mainly due to the payment of Rx. 43,400, to the Trading Company just referred to, in satisfaction of a claim against the late Government of Upper Burma, and of Rx. 10,000 on account of expenditure incurred by the Company for guards owing to the disturbed state of the country.

19. In the Budget Estimate for 1888-89, the total Land Revenue, including the portion due to Irrigation, which is shown in the Estimates under the Irrigation head of account, was Estimated at Rx. 23,680,800. The Revised Estimate now shows the following increases and decreases :—

	Increase.		Decrease.
	Rx.		Rx.
India	3,500	Lower Burma	71,500
Central Provinces	14,600	Bengal	21,000
Upper Burma	36,200	North-Western Provinces and Oudh	40,000
Assam	15,700		
Punjab	14,500		
Madras	78,500	TOTAL	132,500
Bombay	103,100		
TOTAL	266,100		
Deduct decrease	132,500		
Net increase	133,600		

Considering the magnitude of the Revenue under this head in the different Provinces, the various items of increase and decrease are of little importance, with the exception of the increases of Rx. 103,100 in Bombay, of Rx. 78,500 in Madras, and of Rx. 36,200 in Upper Burma, and the decrease of Rx. 71,500 in Lower Burma. The decrease in Lower Burma is due entirely to the postponement of the date of the Land Revenue demand in two Districts, which transfers Rx. 87,000 from 1888-89 to 1889-90. The increase in Bombay is stated to be due to prompt realisation of the demand; that in Madras is due to land newly brought under cultivation having raised the demand of the year and to expected advance collections, and in Upper Burma to growing receipts in that Province as order is established. The decrease in Bengal and the North-

Western Provinces reflects the influence of an unfavourable season and poor crops in some places.

20. The increase of Revenue under the group which comprises Post Office, Telegraph and Mint is made up as follows:—

	Rx.
Post Office	49,800
Telegraph	33,100
Mint	25,900
TOTAL	109,100

The increased revenue of the Post Office is due to the steady growth of the Department; the receipts of the Telegraph Department have increased from a similar cause and from the extension of private lines; while the increased revenue of the Mint is due to a larger amount of copper coin passing into circulation than was taken credit for in the Estimates.

21. The increase of Rx. 107,000 in receipts from Opium is entirely due to the rise in the price of the Bengal drug. The increased revenue from this source alone has been Rx. 444,600, against which has to be set a reduction of Rx. 333,000 in duty on exports of Malwa Opium and a small falling off of Rx. 4,600 under other heads. The average price of Bengal Opium has been Rs. 1,120, as against an estimate of Rs. 1,042. In the Budget Estimate it was anticipated that duty would be paid on 35,350 chests of Malwa Opium. It is now expected that duty will be paid on only 30,300 chests. The rise in the price of the Bengal drug, and the reduced exports of Malwa, appear to have been due to short crops both in China and Malwa.

22. The increase of Rx. 96,200 in Excise Revenue is the net result of the following increases and decreases in the different Provinces:—

	Increase. Rx.		Decrease. Rx.
India	1,700	Central Provinces	6,000
Lower Burma	42,000	Upper Burma	12,000
Bengal	5,000	Assam	1,200
Punjab	10,700	North-Western Provinces and Oudh	11,000
Madras	40,000		
Bombay	27,000		
TOTAL	126,400	TOTAL	30,200

The increase in Lower Burma is due to an enhancement of the rate of duty, in Madras to the extension of the stricter system of excise, and the introduction of the tree-tax system, and in Bombay and the Punjab to expansion of the revenue due to a good season and general prosperity.

23. The increase under Irrigation is Rx. 80,200, but there is an increase of expenditure on the other side of the Account amounting to Rx. 48,500, making the net improvement Rx. 31,700. The increase in Revenue is mainly due to higher direct receipts in the North-Western Provinces and Punjab and an increase in Madras of the portion of the Land Revenue due to Irrigation, and in the Punjab to the increased area under Irrigation from new Canals.

24. The increase in Stamps of Rx. 77,800 is distributed between all Provinces except Bengal, where a reduction of Rx. 20,000 is expected.

25. The increase of Rx. 56,800 in Assessed Taxes is mainly due to the fol-

lowing changes: In the "India" Account an increase of Rx. 23,100 chiefly in interest on Government securities; in Bengal Rx. 5,000 due to revision of assessments and realization of arrears: in Madras Rx. 10,000 from revision of assessments, and in Bombay Rx. 9,200.

The year 1887-88 was the second in which the Income Tax of 1886 was in operation, and though I have already completed the examination of the Accounts of that year in another place, it may be of interest if I state here that the smoother working of the administrative machinery is indicated by the reduction, in 1887-88, in the number of objections from 100,428 to 72,571, in the amount refunded from Rx. 27,067 to Rx. 19,949, and in the cost of collection from Rx. 50,157 to Rx. 28,679. The net collections amounted to Rx. 1,382,808, and exceeded those of the previous year by Rx. 105,297.

26. The estimated falling off in the Salt Revenue is Rx. 445,600, and it is due to a reduction in the quantity of salt on which duty was paid. The question of the causes which have brought about this reduction is of importance, because it has followed the increase of duty which took place towards the close of last year. I shall deal specially with this matter hereafter.

27. Turning to the Expenditure side of the Account, we find a total increase in Expenditure proper of Rx. 392,000, as well as an alteration in the Provincial adjustment of Rx. 686,700, the result appearing as an increase on the whole Account of Rx. 1,078,700.

It will be convenient, in the first place, to divide the total increase of Expenditure into its three component parts of (1) rupee expenditure in India, (2) sterling expenditure in England, and (3) Exchange.

In the Indian or rupee expenditure there has been an increase of Rx. 208,800 in Imperial expenditure and a reduction of Rx. 254,400 in Provincial expenditure. In the English or sterling expenditure there is a decrease of £168,400 (true sterling), and notwithstanding this reduction in the gold payments, an increased charge on account of Exchange of no less than Rx. 606,000. If the sterling expenditure had equalled the Estimate, the increased charge for Exchange would have been Rx. 684,400. This increased charge on account of Exchange is due of course to the Budget Estimates having been calculated in March last at an exchange of 1*s.* 4·9*d.* per rupee, while in the Revised Estimate we have only been able to take 1*s.* 4·38*d.*

28. The principal heads under which increases of expenditure have occurred are the following:—

	Increase. Rx.
Army	402,500
Railway Revenue Account	393,300
Interest on debt	189,100
Opium	93,800
Superannuation Allowances and Pensions	88,800
Political	51,800
Forests	39,700
Irrigation	48,500
TOTAL	1,307,500

The aggregate increase under these heads comes to Rx. 1,307,500. Minor increases under other heads come to Rx. 166,700, making a total increase of

Rx. 1,474,200. Against this figure must be set decreases amounting to Rx. 1,082,200, of which the following are the most important:—

	Decrease. Rx.
Special Defence Works	303,200
Civil Works	221,600
Land Revenue	145,200
Stationery and Printing	71,000
TOTAL	741,000

The explanations of the increased expenditure under the Railway Revenue Account and Forests have already been given.

29. The increased cost under Army is accounted for by an increase of Rx. 210,000 in India, of £16,000 (true sterling) in England, and of Rx. 176,500 for Exchange. The increase in India is due to the Sikkim, Black Mountain, and Lushai Expeditions already mentioned, to the rupee payments to British Troops having been increased by the fall in the rate of Exchange, and to the introduction of the practice of fixing the rate of Exchange for the issue of pay to British troops serving in India for the half-year only, instead of for the whole year, and to higher expenditure on account of dearness of provisions and forage (including compensation paid to Native Troops on this account). These increases were balanced to some extent by considerable savings in Military expenditure in Burma.

30. The increased charge of Rx. 189,100 on account of Interest on debt is made up of an increase of £68,100 (true sterling) in England, and a decrease of Rx. 27,400 in India, *plus* an increase of the charge for Exchange amounting to Rx. 148,400. The increase in the English sterling payment is due to the inclusion, under this head, of so much of the interest on the sum raised for the purchase of the Oudh and Rohilkhand Railway as was not chargeable to the Railway Revenue Account, and there is a corresponding receipt arising from the investment by the Secretary of State of a portion of his surplus cash balance owing to the favourable condition of the money market. The loan was raised in April 1888 and payment was not due till 1st January 1889, except in the case of some of the debenture loans which matured intermediately. Obviously, therefore, the Railway Revenue Account could not be charged with the interest, for the period April to 31st December, on any portion of the loan that was not applied to pay off debentures at maturity.

31. The increase in the charge for Opium is due to a larger crop than was anticipated, and the increase under Superannuation Allowances and Pensions of Rx. 88,800 is due, to the extent of Rx. 72,800, simply to the increased exchange on the sterling payments made in England.

The increased Political charge of Rx. 51,800 is chiefly due to the payment of arrears of the subsidy of the Amir of Afghanistan, as well as to an advance payment on the same account of Rx. 20,000.

The increase in expenditure under Irrigation is the net result of a great many variations, amongst which may be mentioned a heavy increase in the Punjab (Rx. 26,300) to repair damages by flood, and the classification of the Khushdil Khan Reservoir (Rx. 26,124) in Biluchistan as a work to be constructed from Revenues instead of from Loan Funds, as was originally intended.

32. The decrease of Rx. 303,200 in the estimated expenditure on Special Defence Works is mainly due to a decrease in the estimated expenditure in England of £186,300 (true sterling) caused by the fact that payments for heavy guns for arming the Indian defences were not made as rapidly as was expected

33. The decrease in the expenditure on collection of Land Revenue is distributed over the several Provinces in the following manner:—

	Decrease. Rx.
India	600
Central Provinces	24,900
Upper Burma	4,000
Lower Burma	16,100
Assam	4,000
Bengal	8,300
North-Western Provinces and Oudh	49,500
Punjab	12,300
Madras	32,700
England	200
Exchange	100
TOTAL	152,700

Against this decrease is to be set an increase of Rx. 7,500 in Bombay. In the Central Provinces the saving is partly due to low expenditure on Survey and Settlement Operations and partly to the transfer of Forest Survey Charges to the head of Forests. In Upper Burma it is due to provision having been made for reorganisation of the Commission from 1st April, whereas it actually took effect from 1st December. In the North-Western Provinces it is chiefly in Survey and Settlement Charges owing to cessation of operations in certain Districts. The saving in the Punjab also occurs in Survey and Settlement expenditure, and that in Madras is due to the revision of Revenue Establishments not having been carried out as intended.

34. The reduction in cost of Stationery and Printing is due to the demand for stores from England having been less than was anticipated.

The reduced Estimate of Expenditure under Civil Works is due; under Imperial (Rx. 31,800), to short outlay in Upper Burma and to the non-completion of the Surveyor General's Office in Bengal and to payments in England for Light-houses not having been made to the full extent anticipated; under Provincial, to outlay in the Central Provinces (Rx. 37,600) having been postponed; while in Bombay the expenditure appears to have been over-estimated (Rx. 53,300). The expenditure from Local Funds in Bengal by Local Boards was also over-estimated (Rx. 81,300).

35. The alteration in the Provincial adjustment arises in the following manner:—

The Original Estimate of Provincial Revenue was Rx. 21,668,100, and of Expenditure Rx. 22,151,700, giving a Provincial deficit of Rx. 483,600, which represents the Provincial adjustment of the Budget Estimate of 1888-89.

The Provincial Revenue of the year is now taken at Rx. 22,100,400, and the Provincial Expenditure at Rx. 21,897,300, giving a surplus on Provincial Account of Rx. 203,100, which represents the Provincial adjustment of the Revised Estimate.

36. The outlay on Railways (not charged against Revenue) has fallen from Rx. 3,444,500, as estimated in the Budget, to Rx. 1,364,800, as provided in the Revised Estimate. The greater portion of this apparent lapse, however, is nominal, and is due to the transfer from the State Railway account of the following sums—

	Rx.
Past outlay incurred by the State on the Sindia State Railway transferred to the Capital Account of the Indian Midland	921,000
Katni-Umaria Railway transferred to the Capital Account of the Bengal-Nagpur	485,700

But, apart from this, the expenditure has fallen short of the provision to the extent of about Rx. 673,000, the principal causes being the following: Rx. 200,000 were provided for the re-purchase by the State from the Bengal-Nagpur Railway Company of the old metre-gauge material of the Nagpur-Chhattisgarh line on the conversion of the gauge having been completed. Up to date the rolling stock only has been taken over, and for this a purchaser has been found in the Southern Mahratta Railway Company. The permanent-way and other metre-gauge materials have not yet been valued, so that the whole provision in the Budget has practically proved unnecessary.

There have been further heavy lapses in the provision for the following items, which may be approximately stated, thus—

	Rx.
Bolan High Level Line	147,500
North-Western Railway (including Jhelum-Pindi gradients)	143,000
Kandahar Reserve, due to heavy issues to the Chaman Extension	93,000
Sind-Pishin Railway	67,000
Sind-Sagar Railway	63,000
Bellary-Kistna	25,000
Jammu-Kashmir	20,000

There have also been small excesses and lapses on other lines which it is unnecessary to detail. It was found possible to provide about Rx. 90,000 for expenditure on the Villupuram-Dharmaveram line just commenced, and also for an increased outlay on the Chenab Bridge.

37. The reduced estimate of Expenditure under Irrigation Capital expenditure from loan funds (Rx. 107,000) is mainly due to the transfer of the Kushdil Khan Reservoir from this head to works chargeable to ordinary revenues (Rx. 26,124) and to the inability of the Executive Engineers in the North-West Provinces and Oudh to spend the full grants provided on the Jani Escape, Ganges Canal, and Nadrai Acqueduct (Rx. 63,200).

Section IV.—Estimates of 1889-90.

38. The Revenue of the coming year 1889-90 is estimated at Rx. 82,935,300, and the total Expenditure at Rx. 83,469,800.

The Provincial adjustment for the year is estimated at *minus* Rx. 640,800, and consequently the expenditure chargeable against the Revenue of the year is Rx. 82,829,000, and the estimated surplus is Rx. 106,300. This surplus is obtained after including in the expenditure of the year a sum of Rx. 1,102,900 on account of the cost of Special Defence Works. Exchange has been taken at 1*s.* 4·38*d.* = 1 rupee.

A comparison of the Budget Estimates of 1889-90 under the different heads with the Budget Estimates of 1888-89 will show the progress of Revenue and Expenditure during the year which is now drawing to a close.

39. Before, however, proceeding with this comparison, it is necessary to give some explanation of a special arrangement which has had a considerable influence on the Estimates of the coming year. It was explained in the Financial Statement for 1887-88 that the Provincial Contracts had been renewed with Local Governments for a further period of five years from 1st April 1887. The average annual gain to Imperial Revenues during the period of revision was stated to be Rx. 550,000, in addition to which, a greater share in the improvement of the revenue was secured under the new arrangements. It has been explained elsewhere in this Statement that the continued fall in exchange and growth of Military expenditure compelled the Government to raise the duty on salt and to impose

a tax on imported petroleum. The Secretary of State, in sanctioning this additional taxation, examined and reviewed the financial relations between the Imperial and Provincial Governments, and pointed out the inequality of the existing arrangements which secure freedom from financial difficulties to Local Governments, while the Supreme Government may be passing through a phase of acute embarrassment. The Government of India was requested to reconsider the propriety of arrangements which protected Local Governments from sharing in the financial responsibilities of the Empire, and from contributing to their relief.

Proposals for an alteration in the financial relations between the Supreme and Local Governments, which virtually had the effect of terminating the Provincial Contracts of 1887-88, were made on 2nd October last. These proposals met with much opposition, and it was decided to reserve for future determination a decision on the questions involved. It was, however, settled as a temporary expedient, that each Local Government, except the Punjab, should make a contribution in aid of Imperial Revenues in 1889-90. The total of this contribution is Rx. 740,000, and, with scarcely an exception, Provincial resources are so ample, that the contribution has been made without seriously affecting the financial position of any of the Local Governments.

The contributions made by the several Local Governments are as follows :—

	Rx.
Central Provinces	30,000
Burma	50,000
Assam	10,000
Bengal	100,000
North-Western Provinces	200,000
Madras	175,000
Bombay	175,000
TOTAL	740,000

In the case of the North-Western Provinces and Oudh and Lower Burma the contributions will be permanent. In the former case the Local Government will be reimbursed its contribution by receiving the proceeds of the Patwari cess now about to be re-imposed; in the case of Lower Burma the financial position of the Province had so far improved in recent years that a special annual grant of Rx. 47,900, made to it in 1887-88, has been simply resumed.

The important and difficult question of the nature of the future financial relations between the Supreme and Local Governments remains for future consideration.

40. The Revenue of the year 1888-89 was estimated in March last at Rx. 80,010,500, and the Revenue of 1889-90 is now estimated at Rx. 82,935,300 The increase is Rx. 2,924,800.

The following are the principal heads under which the increase occurs:—

	Increase. Rx.
Railway Account	1,501,800
Land Revenue	301,200
Provincial Rates	244,700
Post Office, Telegraph, and Mint	197,400
Irrigation	130,600
Excise	117,800
Receipts under Exchange	112,300
Stamps	105,100
Forest	98,000
Assessed Taxes	63,500
Customs	49,300
TOTAL	2,921,700

The total increase under the heads just specified comes to Rx. 2,921,700, leaving a balance of Rx. 3,100, which is the net result of variations under other heads of which the most important are, a decrease of Rx. 193,900 under Opium and of Rx. 92,600 under Salt.

41. In the Budget Estimate of 1888-89 the receipts from Railways were estimated at Rx. 15,184,700. For 1889-90 they are estimated at Rx. 16,686,500, giving the increase of Rx. 1,501,800. If we consider the expenditure side of the Account, however, we find that the estimated expenditure of Rx. 17,299,600 in 1888-89 has risen to Rx. 18,713,100 in 1889-90, showing an increase of Rx. 1,413,500; the net improvement in the Railway Revenue Account is, therefore, only Rx. 88,300.

42. The variations in receipts of the Railway Account fall under the following heads:—

	Increase + Decrease — Rx.
State Railways (gross receipts)	+ 1,362,600
Guaranteed Companies (net traffic receipts)	+ 155,000
Subsidized Companies (repayment of advances of interest)	— 15,800
TOTAL	Rx. 1,501,800

The increased receipts of State Railways shown in the above figures are not altogether real, as they are exaggerated by the transfer of the Oudh and Rohilkhand Railway to this head from that of Guaranteed Railways. The line was purchased by the State on 1st January 1889, so that the transactions relating to it, which were entered in the Budget of 1888-89 for nine months under Guaranteed Railways and for three months under State Railways, now appear in the Budget for 1889-90 wholly in the latter category.

The principal increases and decreases of receipts occur in connection with the following lines:—

STATE.	Increase + Decrease — Rx.
East Indian Railway	— 240,000
Rajputana-Malwa	+ 100,000
Bengal-Nagpur	+ 95,000
Tounghoo-Mandalay	+ 85,000
Eastern Bengal System	+ 90,000
Oudh and Rohilkhand	+ 550,000
Indian Midland	+ 400,000
North-Western Railway	+ 200,000
Mysore Railway	+ 54,600
TOTAL	1,334,600

GUARANTEED.	(Net receipts.) Rx.
Madras	20,000
South Indian	40,000
Bombay Baroda	15,000
Great Indian Peninsula	310,000
Oudh and Rohilkhand	— 230,000
TOTAL	+ 155,000

The cause of the increase and decrease in the case of the Oudh and Rohilkhand line has been explained. In the case of the Indian Midland, Bengal-Nagpur, Tounghoo-Mandalay, and Mysore it is due to the opening of additional lengths of line.

On the remaining lines noticed, the estimate has been fixed principally on a consideration of the current year's results. The very serious falling off on the East Indian Railway has been explained in dealing with the Revised Estimate. The opening of the Indian Midland will probably still further affect the receipts, but to what extent it is impossible to foretell.

The falling off is fortunately more than covered by the increase on the Great Indian Peninsula line. The estimated gross receipts of this line show an anticipated increase of Rx. 400,000 over the Budget of the year about to close; the estimate is based on the traffic of the past twelve months, which has shown a steady improvement, likely not only to be maintained but to be still further augmented by the opening of the Indian Midland and Bengal-Nagpur Railways. The opening of the Indian Midland may, on the other hand, tend to reduce the earnings of the Rajputana-Malwa and Bombay Baroda lines, so that there is considerable uncertainty in framing the Estimates this year of individual lines: taken as a whole the estimate is likely to prove a fairly correct one.

To meet the increased traffic on the Great Indian Peninsula Railway, it has been necessary to raise the estimate of Working Expenses by Rx. 90,000, showing a net increase of Rx. 310,000.

43. Turning to the Expenditure side of the Account, it will be found that there has been an increase of Rx. 1,177,900 in the Indian or rupee portion of the transactions, a decrease of £11,600 (true sterling) in the English expenditure, and an increased charge of Rx. 247,200 on account of Exchange.

The increase in working expenses of State Railways is mainly due to the Oudh and Rohilkhand Railway being treated as a State line for the whole year, to the opening out of new lines, and to increase of traffic on lines already open.

An item appears for the first time in the Estimates, namely, "Interest chargeable against Companies for advances of Capital." It represents interest on moneys, raised directly by the Secretary of State under the provisions of the Oudh and Rohilkhand Railway Purchase Act, to meet expenditure incurred by Companies in preference to allowing Companies to borrow themselves. It is found that Capital can be raised on more favourable terms in this way.

The increase in the charge against Revenue for Exchange is wholly due to the fall in value of the rupee, the estimated sterling expenditure, other than on account of Revenue stores, being actually less than in the current year; in addition to the amount shown on this account, Rx. 247,200, a large sum, representing a further loss, is concealed in the working expenses, as explained in dealing with the Revised Estimate.

44. Considering the very heavy increased burdens on account of the fall in exchange, and bearing also in mind the fact that in recent years a very large amount of Capital has been expended on lines for the defence of the Frontier, which cannot be expected to prove remunerative, a net improvement, though only of Rx. 88,300, cannot be considered unsatisfactory.

The rapidity with which the construction of Railways has been pushed on, and the influence of the fall in exchange, had, however, an injurious influence

on the net results of the Railway Revenue Account in recent years, as will be seen from the following figures:—

	Net Receipts + Net Expenditure — Rx.
1880-81	—1,014,203
1881-82	—285,955
1882-83	—1,306,194
1883-84	—305,239
1884-85	—1,051,751
1885-86	—731,713
1886-87	—1,188,668
1887-88	—2,122,386
1888-89 (Revised Estimate)	—2,264,900
1889-90 (Budget Estimate)	—2,026,600

The net loss on the Railway Account has increased from Rx. 1,044,203 in 1880-81 to Rx. 2,026,600 in the Estimates of 1889-90.

The following figures show the rate at which Railways have been constructed at the cost, or on the responsibility, of the Government since 1880:—

Date.	No. of miles open.	No. of miles under construction.
31st March 1880	8,382	1,037
1881	9,134	539
1882	9,437	1,155
1883	9,748	1,552
1884	10,188	2,185
1885	10,824	2,809
1886	11,173	2,969
1887	12,000	2,557
1888	12,918	1,882
1889 (Revised Estimate)	13,671	1,438

Between March 1880 and March 1889 the number of miles open has increased from 8,382 to 13,671, or by more than 63 per cent.

TOTAL CAPITAL EXPENDITURE.

	State Railways.	State Railways constructed through the agency of Companies.	Guaranteed lines.	Total.	Annual Progress.
	Rx.	Rx.	Rx.	Rx.	Rx.
To end of—					
1879-80	28,007,395	...	96,829,969	124,837,364	...
1880-81	67,224,624	...	66,348,478	133,573,102	8,735,738
1881-82	70,569,867	...	67,021,756	137,591,623	4,018,521
1882-83	72,800,428	468,270	67,431,448	140,700,146	3,108,523
1883-84	76,653,281	704,155	68,769,369	146,126,805	5,426,659
1884-85	81,389,391	3,126,906	69,904,427	154,420,724	8,293,919
1885-86	90,863,111	4,775,059	67,883,682	163,521,852	9,101,128
1886-87	108,456,220	7,915,378	57,046,325	173,417,923	9,896,071
1887-88	110,788,941	12,979,680	57,694,898	181,463,519	8,045,596
1888-89 Revised	122,507,721	18,254,330	49,116,331	189,878,382	8,414,863
1889-90 Budget	126,079,721	20,890,990	49,840,731	196,811,442	6,933,060

The average yearly expenditure of capital on Railways has been Rx. 7,197,000.

45. Land Revenue (including the portion due to Irrigation) is estimated to increase by Rx. 340,300, distributed in the following manner :—

	Increase. Rx.
India General	3,400
Central Provinces	29,300
Lower Burma	81,400
Upper Burma	68,300
Assam	10,700
North-Western Provinces and Oudh	47,200
Punjab	36,700
Madras	28,600
Bombay	50,700
TOTAL	Rx. 356,300
Deduct falling off in Bengal	16,000
NET INCREASE	340,300

Rx. 39,100 of the increase is credited as irrigation revenue. In the Central Provinces, North-Western Provinces, and the Punjab the increases are due to settlement operations, and in the case of the last-mentioned Province also to collection of arrears. A large portion of the increase in Lower Burma is due to the postponement of the demand from the current year, and the remainder to revised assessments, and to the resumption from certain Local Funds of receipts which they formerly obtained, a fixed contribution being given them as compensation. The increase in Madras is due to a higher percentage of collections being anticipated, and in Bombay to reduction of arrears and suspensions. In Upper Burma the increase is due to the gradual development of the country.

Provincial rates are estimated to increase by Rx. 244,700, due almost entirely to the receipts expected from the re-imposition of the Patwari cess. The Revenue classed under this head is appropriated to Local purposes and shown in the Local column in the Estimates.

46. The receipts under Irrigation are expected to increase by Rx. 130,600, but there is an increased charge of Rx. 32,400, giving a net improvement of Rx. 98,200.

The increase in Revenue is due to increase of direct receipts from Irrigation in the North-Western Provinces and the Punjab, and to an increase in the Land Revenue due to Irrigation in Madras and Bombay. The increased expenditure is chiefly due to increase in the charge for interest owing to additional capital expenditure.

47. Post Office, Telegraph, and Mint—The net account of these Departments stands as follows :—

	Net Estimate, 1888-89. Surplus + Deficit — Rx.	Net Estimate, 1889-90. Surplus + Deficit — Rx.	Improvement. Rx.
Post Office	—118,100	— 54,800	+ 63,300
Telegraph	— 36,700	— 10,300	+ 26,400
Mint	+103,900	+125,500	+ 21,600
TOTAL	— 50,900	+ 60,400	+111,300

The improvement in the case of the Post Office is due to steady progress of the Department. The figures just given do not profess to be a strict Profit and Loss Account of the working of the Departments concerned. They represent merely the difference between the Revenue and Expenditure as recorded in the

Accounts and Estimates, but they are sufficient for the purpose of indicating the financial progress of the Departments.

48. The increase of Rx. 117,800 in the case of Excise and of Rx. 105,100 in the case of Stamps is generally distributed over the several Provinces with the exception of Bengal, where a decrease of Rx. 50,000 in Excise revenue is anticipated on the ground that the unfavourable crops and the changes which are being introduced in the management of the Excise may have an unfavourable effect on the Revenue for a time.

49. The increase in Customs (Rx. 49,300) is mainly due to large exports of rice anticipated from Burma in 1889-90.

The Petroleum tax when it was first imposed was expected to give a Revenue of Rx. 100,000 on a total import of 32,000,000 gallons. It is expected to give in the current year a Revenue of Rx. 115,000 on an import of 38,000,000 gallons. And for 1889-90 it is expected to give Rx. 120,000.

50. I have already explained the nature of the Receipts under Exchange. In the Budget Estimate of 1888-89 these Receipts were estimated at Rx. 415,000; in the Revised Estimate for that year the figure has been raised to Rx. 951,800, due largely to the addition of a credit now estimated at Rx. 266,000 which was not included in the Original Estimate owing to a difference of opinion as to the proper method of dealing with it in the Accounts. The estimate of these receipts in 1889-90 is Rx. 527,300. The large decrease is due to reduced capital expenditure on some of the Subsidized Railways now approaching completion.

51. In the case of Forests the improvement expected in Revenue is Rx. 98,000, against which must be set an increase of expenditure amounting to Rx. 30,700, giving a net improvement of Rx. 67,300. This improvement is due to increased Revenue in Upper and Lower Burma.

52. Under Assessed Taxes the increase of Revenue is expected to be Rx. 63,500. The expectation of an increase is based on the results of the current year.

53. The decrease of Rx. 193,900 under Opium is due to an increase of Rx. 159,600 under Bengal opium, the selling price having been taken at R1,070 instead of R1,042 as in the current year's Estimates, and to a decrease of Rx. 347,000 under Malwa opium owing to an expected reduction in the number of chests exported, from 35,350 to 30,000.

54. For Salt we have taken a moderate estimate of Rx. 8,029,900, which is Rx. 353,000 more than the Revised Estimate, and Rx. 92,600 less than the Budget Estimate for the current year. A large increase over the receipts of the current year is expected, as the falling off this year is mainly due to unfounded rumours of an immediate reduction of the duty.

55. The Expenditure of 1889-90 is estimated at Rx. 83,469,800 as compared with an estimated expenditure of Rx. 81,192,100 for 1888-89, showing an increase of Rx. 2,277,700 which requires explanation.

The Provincial Adjustment is *minus* Rx. 640,800 as against an adjustment of *minus* Rx. 483,600 in the Estimates of 1888-89.

The increase of Rx. 2,277,700 is made up of an increase of Rx. 1,651,500 in the rupee portion of the Account, of a decrease of £39,700 (true sterling) in the Home Account, and of an increase of Rx 665,900 in Exchange. The increase in Exchange of Rx. 665,900 is almost entirely due to the fall in the value of the rupee; the alteration in the rate of exchange for converting the pay of the British troops which is fixed in gold but payable in rupees, adds an additional charge to the Military expenditure of about Rx. 195,000, so that the additional expenditure for which the Government of India has to provide has been increased in one year by Rx. 860,900 on account of the fall in Exchange.

56. It will facilitate explanation of the various increases or decreases, if the heads of expenditure are dealt with in the first instance according to the grouping which is generally adopted in the Accounts.

The following statements show the groups under which (I) increases and (II) decreases have occurred :—

	Expenditure Increased.
	Rx.
Railway Revenue Account	1,413,500
Army	1,005,700
Salaries and Expenses of Civil Departments	192,900
Post Office, Telegraph, and Mint	86,100
Irrigation	32,400
Famine Relief and Insurance	27,300
TOTAL	2,757,900

II.

	Expenditure Decreased.
	Rx.
Interest	149,800
Direct demands on the Revenue	133,000
Buildings and Roads	110,500
Miscellaneous Civil Charges	34,700
Construction of Railways (charged against Revenue)	33,600
Special Defence Works	18,600
TOTAL	480,200

The aggregate of increases is Rx. 2,757,900 and of decreases Rx. 480,200, giving a net increase of Rx. 2,277,700.

57. The causes of the increase under Railway Revenue Account, Post Office, Telegraph and Mint, and Irrigation have already been explained.

By far the most important of the other increases is that under Army. The total increase of Rx. 1,005,700 is made up of an increase in rupee expenditure of Rx. 477,000, in English expenditure of £245,500 (true sterling), and of Rx. 283,200 under Exchange. The increased charge for Exchange is chiefly due to the fall in the value of the rupee, and the increases, of which special explanation is necessary, are an increase in the Indian Estimates of Rx. 477,000, and an increase in the English Estimates of £245,500 (true sterling).

Taking the latter item first it may be said with practical accuracy that the increase in the Home Expenditure is due to provision made for the purchase of Magazine rifles and 12-pounder breech-loading guns. However much the Government of India may regret that it should be necessary to incur such expenditure, it is not possible to avoid it, without placing the Indian Army in a position of inferiority as compared with that of other countries. The cost of these rifles and guns accounts for £206,000 (true sterling) of the Home expenditure.

As regards the increased cost of the Army in India, it will be obvious that the increase to the number of troops, European and Native, must give rise to petty increases in the various Departments that deal with them, and minor reforms account in the aggregate for a perceptible amount of increase. But the

greater portion of the increase is due to special measures of which the most important are the following:—

	Rx.
Provision for rapid mobilisation of an Army Corps in case of necessity	203,500
Exchange on pay of British Troops	195,000
Provision on account of Troops in Sikkim	100,000
Ditto ditto Lushai Country	10,000
Increased cost of provisions, including compensation for dearness of provisions and forage	79,500
TOTAL	588,000

The total comes to Rx. 588,000, but there is a saving of Rx. 220,000 in the extra cost of troops in Burma, so that the additional cost is reduced to Rx. 368,000. The difference of Rx. 109,000 between this figure and the total increase in India of Rx. 477,000 is due to the minor elements of increase to which I have just referred, balanced to some extent by savings under other heads.

The sum of Rx. 203,500 on account of mobilisation is intended to meet the cost of purchasing transport animals, provisions, and equipments, so that in case of need an Army Corps may be in a position to take the field promptly. This is one of these precautions which in the present days of scientific warfare cannot safely be neglected. The greater portion of the cost will be incurred once for all, and will not recur. The pay of the British troops is fixed in sterling, and as the Exchange falls, the number of rupees which they are entitled to receive increases. In the Estimate of 1888-89 the rate was taken at 1*s.* 5½*d.*; it has now been fixed at a much lower rate, and the change has added Rx. 195,000 to the estimate of expenditure for 1889-90.

58. The increased expenditure on Salaries and Expenses of Civil Departments is mainly due to the entertainment of additional Police. The increase of expenditure on Police is Rx. 168,800, and of this Rx. 125,600 is on account of Police in Upper Burma. There is also an increase of Rx. 45,200 in Bengal, due to Government undertaking to bear the whole cost of the Police of the Presidency Town. There is also some increase in Madras, due to a provision for giving a special allowance to officers in charge of Police Stations.

59. The decrease of Rx. 149,800 under Interest is made up of a decrease of Rx 21,300 in the rupee portion of the Account, of a decrease of £167,400 (true sterling) in the English Account, and an increase of Rx. 38,900 in the charge for Exchange.

The statement below brings together the net charge for interest on debt in India and in England, excluding that incurred for Railways and Irrigation Works:—

In thousands of Rx.

	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89. Budget.	1888-89. Revised.	1889-90. Budget.
India	1,139	987	1,049	697	703	450	123	9	182	157	113
England	2,144	2,457	2,458	2,418	2,578	2,420	2,556	3,300	2,584	2,529	2,397
Exchange	435	506	564	552	626	762	961	1,386	1,086	1,176	1,114
TOTAL	3,718	3,950	4,071	3,667	3,907	3,632	3,640	4,695	3,852	3,862	3,624

It will be seen from these figures that the net charge for interest on ordinary debt has not varied much between the years 1880-81 and 1889-90, if the year 1887-88 is left out of consideration. The irregular result in that year arises (*a*) in India, from (1) about Rx. 90,000 of the interest charges having

remained unpaid at the end of the year, and (2) the realisation of arrears due on the Kidderpore Dock loan, and (*b*) in England, from special charges amounting to about Rx. 1,059,000 having fallen into that year in consequence of the conversion of about £48,200,000 of 4 per cent. Stock into 3½ per cent. Stock. The gradual diminution of the net burden of debt in India is of course due to the transfer to the Capital Account of Railways and Irrigation Works of their portion of the debt, and means that the expenditure on Capital construction has exceeded the amounts borrowed by public loans. The decrease in England in 1889-90 is accounted for by the conversion of £33,262,000 of 4 per cent. Stock into 3½ per cent. Stock, which reduces the yearly interest charge by £266,300. The increase in Exchange requires no explanation.

60. The decrease under "Direct Demands on the Revenues" is Rx. 133,000. It occurs under Opium cultivation and manufacture (Rx. 190,400), Collection of Land Revenue (Rx. 55,000), and Stamps (Rx. 40,700). The other heads in this group, except Customs, show increases. The expenditure on Opium cultivation and manufacture is determined by the amount of crude opium produced. The area under cultivation in the present season is 14 per cent. less than last year, and the produce is estimated at 15 per cent. less. Our reserve is unusually large and is expected to stand at 49,705 chests at the end of 1889. With a reserve of this magnitude it is obviously desirable to temporarily contract production, and this policy has been adopted in making the engagements for the present season. The decrease under Collection of Land Revenue occurs under Survey and Settlement charges, and that under Stamps is owing to smaller indents for supplies of stamped paper from England.

61. The reduction under Buildings and Roads of Rx. 110,500 is due to a reduction of Rx. 110,600 in Civil Works. Of the decrease under Civil Works, Rx. 96,200 is in Imperial expenditure, and is owing to the completion of the bulk of the Frontier Roads and other Imperial Works. On the other hand, a large Imperial grant (Rx. 298,100) is still being made for Civil buildings and roads in Upper Burma, and it is hoped that the Light-houses on Oyster Rock and Savage Islands on the Burmese coast will be completed.

62. The reduction in Miscellaneous Civil Charges is the net result of a number of increases and decreases, of which the most important are an increase of Rx. 118,000 on account of Superannuation Allowances and Pensions, and decreases of Rx. 47,500, Rx. 81,000, and Rx. 40,000 under Territorial and Political Pensions, Stationery and Printing, and Miscellaneous.

The increase in Superannuation Allowances is very largely due to the increase of Exchange on sterling pensions, the decrease in Political Pensions to the death of the Ex-King of Oudh, and the decrease under Stationery and Printing to a reduced demand for stores from England.

63. In the Budget Estimates of 1888-89 Provincial Revenues were estimated to yield Rx. 21,668,100, and Provincial Expenditure was taken at Rx. 22,151,700, the Provincial Adjustment being *minus* Rx. 483,600.

In the Estimate for 1889-90 Provincial Revenues are taken at Rx. 21,781,300, and Provincial Expenditure at Rx. 22,422,100, and the Provincial Adjustment is *minus* Rx. 640,800.

CAPITAL EXPENDITURE.

64. The provision in 1889-90 for Railways not charged to Revenue varies but little in the aggregate from the original provision of the previous year, thus—

	India. Rx.	England. £	Exchange. Rx.	Total. Rx.
1888-89 .	2,062,800	973,000	408,700	3,444,500
1889-90 .	1,697,100	1,273,000	591,900	3,562,000

The Mandalay Extension, for which a heavy grant was made in 1888-89, is now practically completed, and for the Sind-Pishin, Sind-Sagar, and Assam-Behar lines, which are approaching completion, a comparatively small sum is required. The grants for the Chaman Extension and for the Chenab Bridge are about the same as in last year, and provide for the completion of the latter work.

On the other hand, a provision of Rx. 1,021,600 is made for the Villupuram-Dharmaveram line, which is to be constructed by the South Indian Railway. In this figure a very large sum is included for English expenditure (£436,000).

Other new works are: an extension of the Eastern Bengal Railway to Budge-Budge (Rx. 90,000); Barrakar branch (Rx. 110,000); Peshawar Jamrood (Rx. 70,000); and a small provision for ferry arrangements over the Kistna.

Section V.—General Financial Position.

65. Having now explained the Estimates of Revenue and Expenditure for 1889-90, I propose to make a few remarks on the general financial position and the prospects of the future. The special difficulties with which Indian finance has to contend are, War, Famine, the fall in Exchange, and the reduction of the Revenue from Opium. On the question of War I can say little; petty frontier wars are almost certain to occur at intervals, but their cost is not such as to seriously embarrass the finances. I am not aware of any reasons for thinking that War on a large scale is likely to occur in the immediate future, but expenditure must be incurred as an insurance against national danger. The country has happily escaped Famine for a decade, but we have no ground for assuming that the climatic conditions of the Indian continent have changed, and that there will never be drought sufficient to produce famine.

66. Regarding the future of Exchange, it is impossible to give a confident opinion. Before the year 1873, gold and silver were never used as legal standards without the regulating influence of a system of double legal tender, and there is consequently no experience in the past to which we can appeal in forming our opinion as to the probable course of events in the future. The sanguine declare the rupee will soon be worth two shillings; the despondent anticipate a further fall of undefined magnitude.

I cannot pretend to arbitrate between these conflicting views. But during the last 15 years the great falls in the value of the rupee have coincided to an extent, which can hardly be the result of accident, with corresponding falls in the gold prices of commodities. If this law should hold good in the future, the gold value of the rupee will not again fall largely and suddenly unless the gold prices of commodities fall.

I will venture to depart so far from the safe attitude of reserve, as to say that, if there is another heavy fall in gold prices, it will probably be accompanied by another heavy fall in the gold price of silver. At present gold prices have ceased to fall, and there is even a slight tendency to a rise.

67. It is needless to say that the question of the future relations between the gold and silver standards is one of great importance for India. The present condition is not one of permanent equilibrium. Either there will be continuous progress in the direction of demonetising silver and substituting gold, or the world will revert to the old system of double legal tender. In the former case our financial difficulties will probably be greater in the future than they have been in the past, and it is impossible to forecast the ultimate result; in the latter case we may have to pass through a severe convulsion caused by foreign nations attempting

to restore the old ratio of 1 to 15½ between gold and silver. If we are unable to join with them in attempting to settle the question by international agreement, we cannot expect them to consider our interests in any course which they may think fit to adopt.

In the interests of India a sudden reversion to the old ratio of 1 to 15½, brought about by the action of foreign countries, and the continuous and progressive demonetisation of silver, accompanied with a fall in the value of the rupee to an unknown and unlimited extent, are alike to be deprecated. Yet if the question is not dealt with by international agreement, we must accept the risks and inconveniences of either the one result or the other, unless we are prepared to choose the heroic and hazardous remedy of adopting a gold standard. Nor is it possible for us to conjecture at what time the action of the United States and the continental nations of Europe may bring on a crisis either of the one kind or the other.

For these reasons it is of paramount importance to India that an attempt to settle the question by international agreement should be made. No other course affords a prospect of a safe solution to be gradually carried out with the minimum of disturbance to existing interests. It is to be hoped that, if any prospect of a settlement appears, India shall not be required to subordinate her interests to the needs, or supposed needs, of countries which may desire to maintain the single gold standard.

68. The future of the Opium revenue is surrounded with almost as much uncertainty as the question of Exchange. There has been, during the current financial year, a considerable rise in the price of the Bengal drug, but that rise appears to have been due, in a very large degree, to poor crops in Malwa and China, and has been accompanied with a large falling off in the exports of Malwa Opium.

Already the price of Bengal Opium has fallen from its highest figure of R1,244 a chest in November to R1,126 a chest at the sales of the present month.

69. The dangers I have just indicated are of a general nature. We must also anticipate some falling off in revenue in the immediate future from two special causes. As I have explained elsewhere, we expect to receive in the coming year a contribution of Rx. 740,000 from Local Governments. Of this amount Rx. 250,000 is permanent, being made up of Rx. 200,000 from the Patwari cess and about Rx. 50,000 from Lower Burma. The balance of Rx. 490,000 we receive for a single year only, and unless other arrangements can be made, we must be prepared to accept a reduction of Rx. 490,000 in the Estimates of 1890-91. There is also a credit of Rx. 527,300 arising from receipts on account of exchange on the capital transactions of Railway Companies. This credit must soon disappear, with a corresponding reduction in revenue. It may then be said that temporary causes give us an additional revenue of Rx. 1,017,300 in 1889-90, which is not permanent, and which will be largely reduced in future years, and will ultimately disappear altogether.

70. But I should give a very erroneous opinion of our position if I were to dwell only on the difficulties and dangers of the future. There are hopeful as well as discouraging elements, and I may say at once that in my judgment there are no grounds for a despairing or pessimistic view of Indian finance. If we could get rid of the exchange difficulty, I should be prepared to adopt a hopeful view of the future, and if there were in addition no risk of a great war, I should look forward to our progress in coming years with as much confidence as it is ever safe to feel in financial matters.

71. Among the more encouraging features in Indian finance is the elasticity

of the ordinary revenue. It is true that we have not many new sources of revenue open to us, but the receipts from existing sources grow with satisfactory rapidity. The figures which I have given in comparing the Budget Estimates of 1888-89 with the Budget Estimates of 1889-90 have made this point sufficiently clear, and I need not add anything more on the subject.

72. In Upper Burma, too, we appear to have turned the corner and may now look forward to steady reduction of the net charge which that Province imposes on the finances.

The account for Upper Burma stood as follows in the Estimates of 1888-89:—

	Rx.		Rx.
Revenues	547,000	Civil Expenditure—	
		Police	732,000
		Other Departments	339,00
		Military Works	190,000
		Civil Works	314,000
		Irrigation	23,000
		Army Special Expenditure	824,000
		TOTAL	2,422,000

The net charge was Rx. 1,875,000.

In the Estimates of 1889-90 the account of Upper Burma stands thus:—

	Rx.		Rx.
Revenues—		Civil Expenditure—	
State Railways	115,000	Police	868,200
Other Revenues	755,200	Other Departments	366,400
		Railways (including Interest on Railway Capital)	192,800
		Military Works	150,000
		Civil Works	298,100
		Irrigation	20,000
		Army Special Expenditure	600,000
	870,200		2,495,500

The net charge is Rx. 1,625,300.

A net improvement of Rx. 249,700 in a single year is an encouraging symptom, especially as there is every ground for supposing that the improvement will continue. The improvement is really greater by Rx. 77,800, as the account now presented includes a net charge of Rx. 77,800 on account of railways, which is not charged in the Estimates of 1888-89, and which we may hope will very soon disappear.

73. It should also be recollected that in recent years we have had to bear the burden of a considerable increase to the Native and European Army. That increase has been completed and its cost provided for, with the exception of the expenditure on the Reserve for the Native Army, which will not be great.

Heavy expenditure has also been incurred on Frontier Railways. The total estimated cost of these Railways is Rx. 13,410,700, of which Rx. 10,083,300 will have been met at the end of this month, and Rx. 1,191,800 is provided for in the Estimates of 1889-90, leaving only Rx. 2,135,600 for future years.

74. We have also been carrying out an extensive scheme of Coast and Frontier Defences, estimated to cost Rx. 5,449,515 (which is charged against Revenue), of which Rx. 1,850,768 will have been expended by the end of this year, and Rx. 1,102,900 is provided for in the Estimates of the coming

year, leaving Rx. 2,495,847 to be incurred in subsequent years. There are also special charges in the Estimates for next year of Rx. 110,000 for the Sikkim and Lushai Expeditions, Rx. 203,500 for thoroughly equipping at least one army corps with transport, and of Rx. 301,800 on account of magazine rifles and 12-pounder breech-loading guns. The former charge will not recur, and though considerable expenditure may be necessary for a time on account of rifles and guns, the charge is not a permanent one.

75. It would be rash to assume that we are able to foresee the end of all special military expenditure. In such matters there is no finality; new dangers may arise involving further preparations and additional expenditure, but the figures I have given are sufficient to show that the sacrifices which the country has been called on to make in recent years have not been in vain; that the original programme of military defences is approaching completion, and that there is at least some prospect of a material alleviation of existing burdens within the next few years.

76. The improvement of means of communication by the opening out of Railways is exercising a marked beneficial influence on the country, and India is entering on what I hope may prove to be but the beginning of a prosperous industrial career. No better example of the change that is taking place can be found than the progress of the cotton-spinning industries.

In 1880-81 there were 13,307 looms and 1,470,830 spindles at work, employing 39,537 people. In 1887-88 there are no less than 18,840 looms and 2,375,739 spindles and 80,515 people at work.

The exports of Indian yarn and cotton cloth were valued at Rx. 1,909,134 in 1880-81. In 1887-88 they came to Rx. 5,227,928, and the returns of the current year show still further progress.

These are results of which India may well be proud; they have been achieved without the fostering aid of Protective Tariffs, or any special assistance from Government, and are due to the patient industry and intelligence of the Indian people, and to the enterprise of her capitalists who have begun to avail themselves of the natural advantages of the country; under these circumstances it may confidently be anticipated that the ground that has been gained will be maintained, and that still greater progress will be made in the future.

Nor does there seem to be any good reason why India should not very shortly undertake the manufacture of iron and steel on a large scale with success.

77. I have tried to state fairly both the probable difficulties of the future, and the reasons that exist for holding that we shall be able to encounter them successfully, and my deliberate conclusion is that while there is every need for economy and for husbanding our revenue, there is no ground for despondent or pessimistic views. Unless some unforeseen disaster occurs, there is every reason to hope that the lapse of two or three years will show a decided improvement in the financial position of the Government of India. It is true that the surplus which we have been able to show in the Estimates of the coming year is little more than nominal, only Rx. 106,300, but the Estimates have been framed with great moderation, and if the Indian revenues continue to exhibit their usual elasticity and no unforeseen disaster occurs, I anticipate that the Financial Statement of 1890-91 will show decided improvement.

Section VI.—Falling off in the Revenue from Salt.

78. As a preliminary step in dealing with the question of the causes of the falling off in the Salt Revenue during the current year, I wish to point

out that the quantity of salt paying duty in any year is not a perfect test of the quantity of salt actually consumed in that year by the people. There is always a large amount of salt in the hands of dealers, and a falling off in any one year in the quantity of salt paying duty may represent a reduction in the quantity of salt in the hands of dealers, and not a reduction in the quantity of salt actually consumed. It would be rash to jump to the conclusion that a reduction in the quantity of salt paying duty necessarily represents an equivalent reduction in the quantity of salt actually consumed.

It will also be convenient to treat Burma separately from the rest of India, as that Province has been subject to special conditions.

The consumption of salt (using consumption in the sense of the quantity on which duty was paid) has been as follows since 1882-83, excluding Burma :—

	Maunds.
1882-83	28,720,000
1883-84	29,338,000
1884-85	31,348,000
1885-86	30,606,000
1886-87	32,200,000
1887-88	31,186,000

In 1884-85 the recorded consumption increased by 2,010,000 maunds, or 6·8 per cent.

In 1885-86 there was a falling-off of 742,000, or nearly 2·4 per cent.

There is no ground for assuming that in 1884-85 there was anything approaching to an increase of 6·8 per cent. in the quantity of salt actually consumed by the population, and there is just as little ground for supposing that in 1885-86 there was a falling-off in the real consumption of 2·4 per cent.

These variations were due entirely, or almost entirely, to trade fluctuations, and the actual consumption of salt in 1884-85 per head of population was probably not, in any considerable degree, higher than in 1883-84, and was not lower in 1885-86 than in 1884-85. I state these figures, in order to show that an increase or decrease in the quantity of salt that pays duty in any one year does not necessarily indicate a corresponding increase or decrease in the quantity actually consumed.

79. Opinions vary as to the effect on the real consumption of a rise of duty. Some authorities hold that it has very little effect; others that it has a considerable effect. Experience seems to show that the truth lies between the two opinions, and that a rise in the rate of duty has an appreciable, but not a very great, effect on the real consumption. But a rise in duty may have a considerable temporary effect on the trade and on the quantity of salt on which duty is paid, especially when rumours prevail that the rise in duty is not likely to be permanent.

80. The raising of the rate of duty in January 1888 was followed by reduced issues, and rumours regarding an impending reduction of the duty have had an unfavourable effect on the trade during 1888-89. In Northern India persistent rumours have prevailed of an impending change, and it was believed that the rise in the rate of exchange which took place in January 1889, would so improve the position of the Government of India as to lead to the reduction of the duty. These rumours have had the effect of checking issues and causing traders to keep their stocks at a minimum. No trader was willing to pay a duty of R2-8 a maund on salt, so long as it was expected that the duty would be shortly reduced.

This state of affairs was accentuated and brought to a crisis by a telegram sent by Reuter's Agency on the 1st of March and published in the Indian newspapers of the following day. The telegram stated that the Secretary of State for India, speaking on 28th February, had said that " he was convinced that the earliest occasion should be taken to abrogate the increase in the salt tax."

The telegram was published on a Saturday. On the following Monday sales of salt in Bombay began to fall off, and by Tuesday they had practically ceased. On that day only one application was received for the removal of 267 maunds of salt. The salt merchants applied to the departmental officials stating that trade was paralysed, and enquiring whether it was true that the duty was to be reduced. On the 5th of March one firm telegraphed direct to the Government of India in the same sense.

On the 9th and 10th of March the Government of Bombay drew attention to the disturbance to the trade, and on the 12th the Accountant General telegraphed that the estimate of salt receipts must be reduced, for that Province alone, by nearly 16 lakhs of rupees, as salt sales had ceased since the 4th of March.

The Commissioner of Northern India Salt Revenue telegraphed on the evening of 15th as follows :—

"Trade is disturbed by telegram published locally on second instant. Lord Cross's opinion regarding salt duty understood to mean that reduction is imminent. Collections fell from average R55,000 to under R1,000 daily from fourth to eleventh. In consequence of the contradiction published on twelfth trade is since recovering. Collections on twelfth were R16,000, on thirteenth R38,000. Progress is watched."

The recent news is more favourable, as the rumours of an intention to reduce the duty have been contradicted through the agency of the Press. But the magnitude of the effect of these rumours on the Revenue will be understood when I explain that at the end of February the estimate of salt revenue for the current year was Rx. 7,840,700, whereas it is now taken at Rx. 7,676,900, a reduction of more than 16 lakhs of rupees. No doubt, this amount will be to a very great extent recovered, but probably too late to materially affect the revenue of 1888-89.

81. There have been other causes also at work which unfavourably affected the salt revenue. In Calcutta, the trade was greatly disorganised after the increase of the duty, and the price of salt (free of duty) rose from 11·5 annas a maund in December 1887 to 28·3 annas a maund in February 1888, but has since fallen to 14·6 annas a maund in February 1889.

In Madras, where the Government was giving up its monopoly of manufacture, the manufacturers and traders secured something like a monopoly for themselves with the natural result of raising the price to the public. The salt revenue of the year has also been adversely affected by the want of rain and prospects of a bad harvest in certain tracts. I mention these facts not with the view of showing that the increase of the salt duty can have no effect on consumption, because I cannot believe that an increase of 25 per cent. should not have some effect, but in order to make it clear that there is as yet no ground for assuming that the falling-off in the issues of salt, which has occurred, is permanent, and due to the increased cost which the public have to pay for that article. The publication of the present Financial Statement will dissipate the fears of an immediate reduction of the salt duty, and we shall doubtless see an increase of the issues.

82. The following figures giving the total quantity of salt on which duty was paid from the beginning of the financial year to 22nd February for a series of years shows the amount of falling off in the current year (Burma excluded) :—

	Maunds.
1882-83	25,068,000
1883-84	25,832,000
1884-85	27,093,000
1885-86	26,714,000
1886-87	27,603,000
1887-88	27,847,000
1888-89	26,797,000

These figures show distinctly that there had been a considerable falling off before Reuter's telegram was received, but the quantity that paid duty up to 22nd February in the current year is larger than the quantity which paid duty in any year previous to 1886-87 except one, and is 1,729,000 maunds, or 6·9 per cent. in excess of the quantity that paid duty in 1882-83, the first year after the duty was reduced. Even allowing for increase of population, the issues of salt in the current year to 22nd February last are sufficient to provide as large a quantity of salt per head of population as in 1882-83.

83. In Lower Burma there has been a great falling off in the quantity of salt that paid duty in 1888-89, but that falling off is mainly due to the excessive imports of the preceding year.

The following figures show the quantity of salt that paid duty every year up to 22nd February for a series of years :—

	Maunds.
1881-82	973,000
1882-83	972,000
1883-84	1,152,000
1884-85	1,562,000
1885-86	930,000
1886-87	1,160,000
1887-88	1,841,000
1888-89	235,000

The falling off in 1888-89 which seems excessive at first sight, is explained by the great imports of 1887-88, the average for the two years being not much below the normal quantity.

Salt is locally manufactured on the sea coast in Burma, and there is a certain amount produced from brine wells in Upper Burma. The local manufacture is, from the nature of the case, insufficiently supervised, and an experienced officer of the Northern India Salt Department has just been deputed to Burma by the Government of India to enquire into the whole question on the spot. It is said that the increase in the rate of duty on salt interferes to some extent with the local production of *ngapi* and salted fish, and has led to an increased import of salt fish from abroad. The facts are, however, obscure, and a final opinion cannot be formed until the report of the officer specially deputed to Burma has been received.

Section VII.—Excise Policy.

84. I take this opportunity of correcting a misapprehension which has arisen in some quarters regarding the policy of the Government of India in connection with the Excise Revenue. Last year Mr. Westland used the following language in the Legislative Council—

"I look hopefully to a considerable increase in the Excise Revenues, and believe that a great deal might be done in Northern India by the introduction of the methods which, in Bombay and Madras, have so powerfully contributed to the increase of revenue under this head."

With reference to this language it has been alleged that Mr. Westland expressed gratification at the prospect of an increase in drinking among the Indian population on account of the increased revenue which such a change in the habits of the people would produce. I make no insinuation of wilful misrepresentation against those who have brought this charge, nor do I say that they acted otherwise than in good faith, and yet the charge is absolutely without foundation. Mr. Westland used the language which I have quoted in the Legislative Council of the Government of India, and in the presence of the Members of that Council. His remarks passed without challenge. Is it conceivable that if he had meant, or been understood to

mean, that the people of India should be encouraged to drink in order that the revenues of the Government of India might grow, there would have been found not a single Member of that Council, official or non-official, to protest against the adoption of such a policy?

85. Less than two months afterwards the Financial Statement for 1888-89 was published under Mr. Westland's signature, and in that statement he used language which puts his meaning beyond the reach of cavil. The words he used were as follows:—

"As regards Excise it will be seen that it is in Madras and Bombay that the revenue administration has been most successful, as these two provinces with 31 and 16½ millions of inhabitants respectively produce a revenue nearly as large as that of Bengal with 69 millions. In fact, in both these Provinces, a very remarkable progress has been made. The whole system of distillation has been brought more thoroughly under control, and stricter and more methodical preventive measures have enabled the Government to greatly enhance the rate of duty: for the question of the rate of duty which it is possible to levy, is simply the question of the prevention of illicit distillation."

Mr. Westland's expectation was that by the prevention of illicit dealings, it would be possible to raise a larger revenue, the increase of revenue being accompanied not by an increase of, but by a check on, drinking. To show that there really was, and is, extensive smuggling in Northern India, I will quote a passage from the report of the Financial Commissioner of the Punjab, who is now the Lieutenant-Governor of that Province, for the year 1881-82:—

"Mr. Hawkins, the Deputy Commissioner of Amritsar, says—'There were twelve cases of illicit distillation. It is notorious that there are few villages in this district which have no private stills of their own. The police are constantly finding pieces of stills and jars of materials in deserted houses while searching for other property.' The Lahore District has also a bad reputation in this respect. The Deputy Commissioner of Jullunder, Mr. Bullock, writes—'Illicit distillation is of very general occurrence throughout the district. Twenty-four cases have been detected, and it is to be hoped that some check will be found to have been given to the system, which, however, we can never expect wholly to extirpate.'

"In Hoshiarpur the khansama of a dâk Bungalow was found to possess a still, and there were three cases in which villagers were convicted of the same offence. Sirdar Gurdayal Singh, the Assistant Commissioner in charge of Excise, says that illicit distillation is carried on in some villages of the Gurshankar Tahsil. He adds—'These cases of illicit distillation it is very difficult to detect and to prove. Generally they distil during the night and keep good watch all round. In one village, it is said, they distil the wine on the banks of the Bein stream, and whenever their sentinels espy any stranger approaching the place, they throw down all the materials, &c., into the stream, and leave no trace behind. But it prevails only in villages where the inhabitants are united and have confidence in each other.'

"The Deputy Commissioner of Jhang, Mr. Macauliffe, strongly suspected the existence of the practice among powerful zemindars living in remote jungle villages. Whenever liquor shops in Native States are situated close to our border, it is a common practice for our villagers to resort to them, and they often bring back small quantities of spirits for their own use and that of their friends. Even when the Sadr distillery system has been adopted at the request of our Government in independent States, the price of liquor is far less than in our own territory. This must be due to lower rates of still-head duty. The Assistant Commissioner in charge of excise at Sirsa, Mr. Kennedy, says—'In Patiala spirits are sold at about eight annas a bottle, not differing much in quality from the Sirsa spirits at R1-8 a bottle. The only hope of grappling with the existing evil is to lower the price of Sirsa spirits so as to bring them into competition with the Patiala spirits. Any other method is impracticable. The Sikh Jats will drink; and we cannot wean them from the practice by making the cost of liquor high; the only effect of this is to demoralize them by leading to a continual evasion of the law without any corresponding benefit in increased sobriety.'

"There is probably some exaggeration here. Mr. Lyall is inclined to believe that

the dearness of lawfully-distilled liquor had led to a decrease in drinking among the Sikh population, but to an increased use of opium and perhaps also of bhang."

The Lieutenant-Governor, before whom this Report was placed, was Sir Charles Aitchison, who throughout his whole service had striven to reduce the consumption of liquor and drugs, and the following passage will show the views which he then entertained :—

"In paragraph 15 of the Report, the Financial Commissioner has dwelt on the loss caused to the Excise revenue by illicit distillation and by the smuggling of country spirits into British districts from Native States. It is no doubt difficult, if not impossible, entirely to put an end to the latter practice, though the chief Native States of the Province have, at the request of the Punjab Government, accepted the system of Sadr distilleries to the restriction, it is believed, of smuggling, at least in some degree. But as regards the former evil, His Honour cannot consider it creditable to the magistracy of the Province that the unlawful manufacture of spirits should prevail unchecked and unpunished to the extent alleged."

86. The state of things which these extracts show to have existed in the Punjab in 1881-82 is the state of things which has continued to exist up to the present time.

In May 1887 the following opinion was expressed by a Punjab officer :—

"The Excise Department in this Province has never been properly supervised and controlled, for the simple reason that the Department has never had a responsible head, and has been left to take care of itself with such perfunctory attention as district officers have been able to pay to it. I can speak on this point from twenty-four years of district experience in various parts of the Province. The extent to which country spirit is illicitly manufactured and sold is enormous, and the quantity so disposed of is in my opinion as large as that which is lawfully sold ; and the Excise revenue is therefore much smaller than it would be if the Department were carefully controlled."

It is right that I should mention that the Financial Commissioner did not accept these remarks in their entirety. He remarked that the "description of Excise management in the Punjab must, in the absence of specific evidence, be regarded as exaggerated," but no authority, so far as I am aware, has ever denied that there was, and is, a very great amount of smuggling and of illicit distillation in that Province.

87. I have now shown that when Mr. Westland, speaking on behalf of the Government of India, anticipated an increase of Excise revenue in Northern India, he based his expectation of an increase not on the possibility of being able to increase the consumption of liquor and drugs, but on the prospect of being able to increase the revenue by means of a stricter control and the suppression of illicit practices. I shall show by one or two instances that the policy which Mr. Westland favoured had already proved a marked success in other Provinces, both in respect of checking consumption and increasing the revenue.

From 1st October 1884 a new system of Excise Administration was introduced into a portion of the Madras Presidency. The change in system resulted in a rise in the price of country liquor, varying from 8 annas to one rupee per gallon.

For five years the consumption of spirits and the revenue in the districts where the manufacture is centralised in large distilleries were as follows :—

	Consumption in gallons reduced to 30° under proof.	Revenue.
		Rx.
1883-84	1,204,241	280,977
1884-85	Year of transition.	
1885-86	1,014,566	347,526
1886-87	1,084,474	380,213
1887-88	1,270,146	415,319

The average annual consumption of the three years of the new system is less than the consumption of the last year of the old system by more than 6 per cent., while simultaneously the average annual revenue increased by more than 35 per cent. These figures show conclusively that a large increase of Excise revenue is not necessarily attended with an increase of consumption, and may coincide with a positive decrease.

88. A still more remarkable illustration of the possibility of increasing the Excise revenue while diminishing the consumption is afforded by the statistics of the consumption of ganja in Bengal. Ganja is probably the most pernicious of all drugs in common use, and the Government has never felt any hesitation in increasing the rate of duty leviable on it.

The following statement shows the number of shops licensed for the sale of ganja, the quantity of ganja consumed, the total revenue, and the incidence of taxation per seer for every year from 1868-69 to 1887-88:—

	No. of shops.	Consumption.	Total Revenue.	Taxation per seer.
		Mds.	Rx.	R
1868-69	4,073	8,442	89,524	2·6
1869-70	4,437	8,667	92,521	2·6
1870-71	4,749	9,682	103,251	2·6
1871-72	4,934	9,972	106,275	2·6
1872-73	4,694	8,593	110,028	3·2
1873-74	4,398	8,125	107,785	3·3
1874-75	4,394	7,830	105,818	3·3
1875-76	3,340	7,389	112,635	3·7
1876-77	3,130	7,458	119,711	4·0
1877-78	3,247	8,197	138,566	4·2
1878-79	3,244	5,460	134,555	6·1
1879-80	3,210	5,137	129,016	6·2
1880-81	3,411	5,600	145,467	6·4
1881-82	3,488	6,431	171,379	6·6
1882-83	3,271	5,646	186,050	8·2
1883-84	3,298	5,881	197,371	8·3
1884-85	3,196	5,798	198,760	9·0
1885-86	3,033	5,717	194,662	8·5
1886-87	3,046	6,264	207,567	8·2
1887-88	2,949	6,550	224,497	8·5

Notwithstanding the large increase of population which must have taken place between 1868-69 and 1887-88, the number of shops for the sale of ganja has decreased by more than 27 per cent., and the consumption by more than 22 per cent., while simultaneously the revenue has increased by more than 150 per cent., and the incidence of taxation per seer has increased by more than 226 per cent. These figures may be left to speak for themselves. The reduction during the same period in the number of shops for the sale of opium and in the quantity of opium consumed is even more remarkable than in the case of ganja, but there has not been the same increase of revenue, mainly, I believe, because opium smuggling prevails extensively.

89. In mentioning this subject my object has been to defend my predecessor against the charge which has been brought against him, and indirectly against the Government of India, of encouraging intemperance for the sake of revenue, and it must not be supposed that I have been dealing with the whole Excise system of India, or that I intend to assert that that administration has been as successful in every instance as in the cases which I have quoted.

Section VIII.—Ways and Means—Home Treasury.

90. The Secretary of State's Revised and Budget Estimates of the transactions at the Home Treasury for 1888-89 compare as follows :—

	Budget.	Revised.
Net Receipts.	£	£
Council Bills	14,000,000	14,310,100
Receipts from Railway Companies for Capital expenditure	5,657,800	2,545,100
Deposits and Advances	4,500	800
Permanent Debt—India 3½ per cent. stock issued for the discharge of a like amount of 4 per cent. stock	...	4,030,700
3 per cent. stock issued for purchase of the Oudh and Rohilkhand Railway and the discharge of its debentures as they fell due	...	6,921,000
Debentures and Debenture stock taken over by the Secretary of State	...	3,415,000
Add Opening Balance	5,614,329	5,900,697
TOTAL	25,286,629	37,123,397
Net Outgoings.		
Excess of expenditure over Revenue	15,028,700	14,714,300
Capital expenditure of Government in England	973,000	792,200
Issues to Railway Companies for expenditure	5,915,300	2,550,000
Capital charge involved in redemption of liabilities Purchase of the Oudh and Rohilkhand Railway	...	10,336,000
Permanent Debt—Discharge of 4 per cent. stock	...	3,730,700
On account of Remittances from India	1,091,200	1,150,400
Add Closing Balance	2,278,429	3,849,797
TOTAL	25,286,629	37,123,397

The most important variations from the Budget Estimate have occurred in the transactions connected with the discharge of the 4 per cent. stock remaining unconverted in October 1888 and the purchase of the Oudh and Rohilkhand Railway. These are explained below.

CONVERSION OF 4 PER CENT. INTO 3½ PER CENT. STOCK.

91. It was explained in the last Financial Statement that the terms offered by the Secretary of State for conversion of the 4 per cent. into 3½ per cent. stock were accepted by a majority of the holders. Out of a total 4 per cent. stock of £53,261,820, only £4,030,700 remained to be paid off in October 1888. For the discharge of this sum, 3½ per cent. stock for an equal amount was issued at par, but it is believed that the whole of the outstanding stock will not be presented for payment during the current year, and that £300,000 will remain unclaimed until 1889-90. No entries were made in the Budget Estimates of the current year on account of these transactions, as it could not be foreseen how much of the stock would remain unconverted.

PURCHASE OF THE OUDH AND ROHILKHAND RAILWAY.

92. No provision was made in the Budget Estimate on account of the purchase of the Oudh and Rohilkhand Railway, as the nature of the offer to be made to the Company had not been determined at the time. The terms upon which the purchase has been made are, briefly, that the Company has been paid £125-18*s*.-0¼*d*. for every £100 of its share capital, and that out of a total amount of £5,300,000

of debentures and debenture stock issued by the Company, debentures for £1,885,000, which fell due during the current year, have been discharged by the Secretary of State, and the liability for debentures and debenture stock for £3,415,000 has been accepted by him. The total amount required for the purchase of the Railway and the discharge of the debentures was £6,921,000, which was raised by the Secretary of State by the issue of £7,206,531 of 3 per cent. stock.

AIDED RAILWAY COMPANIES.

93. The variations in the transactions of the Railway Companies will appear from the following figures:—

Receipts from	Budget.	Revised.
STATE—		
On account of subscribed capital—	£	£
Bengal-Nagpur Railway	1,032.700	513,500
Indian Midland Railway	1,121,100	2,022,800
Southern Mahratta Railway	500,000	...
Miscellaneous Receipts	...	3,100
GUARANTEED—		
For discharge of debentures—		
Great Indian Peninsula Railway	1,069,000	...
Madras Railway	60,000	...
Oudh and Rohilkhand Railway	1,885,000	...
Miscellaneous Receipts	...	5,700
TOTAL	5,667,800	2,545,100

Issues to		
STATE—		
On account of stores, establishment charges, &c.—		
Bengal-Nagpur Railway	871,000	892,900
Bengal Central Railway	2,000	2,000
Indian Midland Railway	635,000	421,000
Southern Mahratta Railway	241,000	214,600
GUARANTEED—		
For discharge of debentures—		
Great Indian Peninsula Railway	1,069,000	200
Madras Railway	60,000	...
Oudh and Rohilkhand Railway	1,885,000	...
On account of stores, &c.	1,152,300	1,019,300
	5,915 300	2,550,000

In the Budget Estimate it was anticipated that the debentures of the Oudh and Rohilkhand, Great Indian Peninsula and Madras Railway Companies falling due in the current year would be discharged by the Companies by raising fresh capital. In the case of the Great Indian Peninsula and Madras Railway Companies the debentures were, however, renewed, and the Oudh and Rohilkhand Railway debentures were, as mentioned above, discharged by the Secretary of State by the issue of India 3 per cent. stock. The additional capital expected to be raised by the Indian Midland Railway Company is mainly owing to the transfer to the Company of the Sindia Railway, as the Company has to repay the Government the capital cost of the line.

94. The following is the Secretary of State's Budget Estimate of Ways and Means for 1889-90, made up in the same form as above:—

Net Receipts.	£
Council Bills	14,689,900
Permanent Debt for Advances to Companies	3,750,000
Receipts from Railway Companies	515,000
Add Opening Balance	3,849,797
TOTAL	22,804,697

Net Outgoings.	
Excess of expenditure over Revenue	14,956,100
Capital expenditure of Government in England	1,273,000
Permanent Debt—Discharge of 4 per cent. stock	300,000
Issues to Railway Companies for expenditure	3,056,700
Deposits and Advances	2,700
On account of Remittances from India	1,069,500
Add Closing Balance	2,146,697
TOTAL	22,804,697

95. By the Oudh and Rohilkhand Railway Purchase Act, the Secretary of State has been authorised to raise in London, in addition to the amount required for the purchase of the Oudh and Rohilkhand Railway, further amounts up to a limit of £10,000,000 for the purpose of advancing funds to Railway Companies, when it may seem more economical to do so than to authorise them to raise debenture capital under his guarantee. The exercise of this power forms the most important feature of the Secretary of State's Ways and Means Estimates of next year. The total capital required to meet outlay in England and India by the Aided Railway Companies will be £3,750,000 in addition to the balances at their credit, and the whole of this will be raised by the Secretary of State by a sterling loan. The Secretary of State also proposes to draw £14,689,900 of Council Bills during the year. It should be fully understood that, in stating these as the present intentions of the Secretary of State, no sort of pledge is given that he will adhere to the programme thus explained, and he will be absolutely at liberty to raise the money by bills or by loans from time to time as he deems expedient.

Section IX.—Ways and Means—India, 1888-89.

96. The following figures compare the Budget Estimate of Ways and Means of 1888-89 with the Revised Estimates:—

NET RECEIPTS.

	Budget.	Revised.
	Rx.	Rx.
1. Excess of Revenue in India over the Expenditure charged against it	20,642,800	21,354,600
2. Public Loan	3,000,000	2,777,500
3. Increase of Unfunded Debt—mostly Savings Bank Deposits	845,300	1,043,700
4. *For Remittance to Secretary of State*	1,020,700	1,142,200
Add Opening Balance	13,733,100	13,883,701
	39,241,900	40,201,701

NET OUTGOINGS.	Budget.	Revised.
5. Expenditure charged to Provincial Balances . .	483,600	—203,100
6. Capital Expenditure of Government in India .	2,662,800	697,200
7. Loans to Municipalities, &c. (chiefly the Calcutta and Bombay Dock Loans)	486,800	510,900
8. Other items (*a*)	472,500	811,900
9. *Issues on Capital Account to Railway Companies, against receipts in England* . . .	2,895,900	3,345,800
10. Council Bills. *Sterling Account* . . .	14,548,500	15,119,900
11. Do. Exchange	6,110,400	7,019,100
Add Closing Balance . . .	11,581,400	12,909,001
	39,241,900	40,201,701

The transactions recorded in italics are connected with, and explained by, the corresponding figures of the Secretary of State's account in England. The others are purely Indian transactions.

(*a*) The explanation of this is omitted, as it would be of a highly technical character. It arises to a very large extent out of the exchange entries that are necessary in charging off exchange upon the English expenditure and in connection with Railway Companies and other Remittance accounts.

RUPEE LOAN OF 1888-89.

97. By Notification No. 2952, published in the *Gazette of India, Extraordinary*, of 2nd June 1888, tenders were invited for a Public Loan of Rx. 3,000,000, the notes issued for this amount to form part of the 4 per cent. Loan of 1865. Tenders were received up to the 3rd July following, on which date they were opened simultaneously at Calcutta, Madras, and Bombay. The total amount tendered was Rx. 7,705,680, and the result was as follows :—

	Rx.
Accepted at minimum rate, *viz.*, R99-11 (60·45 per cent.) .	493,150
Above that rate	2,506,850
TOTAL .	3,000,000

The actual amount realised was Rx. 2,993,650, or an average rate of R99-12-7 per 100 Rupees.

The permission to tender at Madras was an innovation intended to satisfy a local demand, and was made use of to some extent; the aggregate value of the tenders at Madras was Rx. 686,000, of which Rx. 82,550 were accepted.

The account in paragraph 96 shows a net receipt on account of Public Loan of Rx. 2,777,500 and not of Rx. 3,000,000. It will be understood that the difference of Rx. 222,500 represents the reduction of debt during the year, in connection with the conversion of the 4½ per cent. Loan of 1870, and payment of Stock Notes and other loans under discharge.

CONVERSION OF 4½ PER CENT. LOAN OF 1870.

98. The 4½ per cent. Loan of 1870 matured on the 15th July 1885, and as 4 per cent. paper was above par in July last, it was determined to convert the Loan into one bearing interest at 4 per cent, and to pay off all Notes which were not converted. It was accordingly notified on the 27th July 1888 that all Notes or Stock Certificates of this Loan would be paid off on the 27th October 1888, on which date the interest on them was to cease. But proprietors of such Notes or Stock Certificates were allowed the option, which had to be exercised

before 1st September 1888, of transferring their holdings into the 4 per cent. Transfer Loan of 1865. The terms offered were as follows:—

I.—Payment of Interest at 4½ per cent. to 31st October 1888 inclusive.

II.—Issue of Notes of 4 per cent. loan of 1865, bearing interest from 1st November 1888.

III.—A further payment of two annas per R100 in India and of two pence per R100 in England as brokerage or commission to the persons presenting the Notes for transfer.

These terms were very generally accepted. Rx. 1,490,000 out of Rx. 1,787,540 were at once transferred into the 4 per cent. Loan of 1865 and less than Rx. 200,000 have been demanded in cash.

99. In order to distribute the payments for interest more evenly over the year, it was decided in December last to allow transfers from other 4 per cent. Loans to the Loan of 1854-55, of which the dates for payment of interest are 1st January and 1st July. It is expected that this will prove convenient both to the Public Debt Office and to the holders of Stock.

STOCK NOTES.

100. With the object of affording greater facilities to the public for the investment of small sums at interest, securities termed Stock Notes were issued in 1882 as an experimental measure.

These notes were of four denominations, namely, R12½, R25, R50, and R100 respectively. They were issued at par and bore interest at 4 per cent. payable yearly, but were not enfaceable to Europe. After six years' experience it was found that the public would not adopt these securities as a regular form of investment, and it was decided to discontinue their further sale and to withdraw, as far as possible, those in circulation, amounting to Rx. 162,350, by substituting for them Government Promissory Notes of the 4 per cent. Loan of 1842-43. Accordingly in August last, orders were issued, authorizing (1) the payment in cash at par at any Treasury in India of Stock Notes of less value than R100, and (2) the conversion into Government Promissory Notes of the 4 per cent. Loan of 1842-43 of any amount of Stock Notes tendered in even hundreds of rupees, at a premium of eight annas per cent. (altered to par from 24th January last).

The following amounts of Stock Notes were reported as discharged up to the end of February last, namely:—

	R
Tendered for conversion	10,68,000
Paid off in cash	3,31,686-8
TOTAL .	13,99,686-8

leaving R2,23,813-8 as the balance outstanding on the 1st March 1889.

INDIAN SAVINGS BANKS.

101. There are two classes of Savings Banks, namely, (*a*) the Presidency and Post Office Banks, which are open to the public, and (*b*) Banks established for the benefit of servants of Government, such as the Railway and Civil Engineers' Provident Institutions and the Regimental Savings Banks.

In class (*a*) there were, on the 31st of March 1888, 300,560 depositors, with an aggregate balance of Rx. 6,217,700 at their credit; and in class (*b*) 31,616 depositors with Rx. 457,800; making a total of 332,176 depositors, to whom Rx. 6,675,500 were due. Of this amount more than Rx. 5,100,000 had been

received from Natives, and the balance from Europeans and Eurasians. In the previous year there were 289,277 depositors in all, with Rx. 5,795,200 at their credit. There was therefore an increase in 1887-88 of 42,899 in the number of depositors and of Rx. 880,300 in the amount deposited in excess of withdrawals. Moreover, in all Banks, except the Military ones, the average balance at credit of each depositor was considerably larger than in 1886-87.

The interest paid to depositors in 1887-88 was Rx. 224,049, and only Rx. 196,910 in the previous year.

It is no doubt very satisfactory to be able to point to such evidence of the growing popularity of these Banks. But as facilities for persons residing in the interior of districts for investing money in Government securities have of late years been considerably extended, and as Savings Bank Depositors are allowed to purchase and sell these securities through Post Office Banks, and also to deposit them for safe custody, it seemed unnecessary and, for some reasons, it was certainly undesirable, to maintain the existing high limits for deposits. Accordingly, on the 19th January 1889, orders were issued directing that, with effect from 1st April next, the yearly limits of deposits should be reduced from ₨500 to ₨200, and the maximum limit for each account from ₨3,000 to ₨2,000. It has been estimated that the effect of these orders will be to make the net addition to our cash balances in 1889-90 on this account only Rx. 564,500, the corresponding figures in 1887-88 and 1888-89 (Revised Estimate) being Rx. 880,300 and Rx. 981,300.

CAPITAL EXPENDITURE OF GOVERNMENT IN INDIA.

102. The reduction in the Estimate from Rx. 2,662,800 to Rx. 697,200 is the result, as explained in paragraph 36, of the credits afforded (*a*) by the transfer of the cost of the Sindhia Railway to the Capital Account of the Indian Midland Railway (Rx. 921,000), (*b*) by transfer of the cost of the Katni-Umaria Railway to the Capital Account of the Bengal-Nagpur Railway (Rx. 485,700), (*c*) to a provision of Rx. 200,000 for taking over metre gauge stock from the Bengal-Nagpur Railway, not having been required as part of the stock has not yet been valued, and the Southern Mahratta Company took over the rest, and (*d*) to various lapses.

CALCUTTA AND BOMBAY DOCK LOANS.

103. In the last Financial Statement it was explained for what reasons and under what conditions the Government undertook to raise and advance, to the Port Trustees of Calcutta and Bombay, funds for the construction of the Kidderpore Docks, and for the extension of Prince's Dock.

The advances made on this account by the Government to the Port Trustees of Calcutta and Bombay have been as follows :—

Advances.	Calcutta.	Bombay.
	Rx.	Rx.
Up to the end of 1887-88	860,700	768,400
In 1888-89 (*a*)	496,800	80,000
TOTAL .	1,357,500	848,400

In 1889-90 the Trustees will, it is estimated, require funds to the following extent :—

Calcutta.	Bombay.
Rx.	Rx.
549,000	35,000

(*a*) Partly estimate.

Interest is payable on all these sums half-yearly, on the 1st May and 1st November of each year, at the rate at which Government borrows money in India in the year in which the advances are made; and the repayment of the principal is secured by a sinking fund of one per cent.

The further amount which the Government will have to advance on these accounts after 1889-90 is estimated at Rx. 426,100.

ISSUES ON CAPITAL ACCOUNT TO RAILWAY COMPANIES.

104. The increase from Rx. 2,895,900 to Rx. 3,345,800 is the net result of over-estimates by the Companies, and of the transfer, as explained above, of the cost of the Sindhia Railway to the Capital Account of the Indian Midland Railway and of the Katni-Umaria Railway to that of the Bengal-Nagpur Railwa.

MANAGEMENT OF GOVERNMENT BALANCES.

105. The present year has seen a great scarcity of money in the Indian markets, which has kept the Bank rate at 12 per cent. for a considerable period, and, as usually happens in such cases in this country, the question has been raised whether Government might not in some way come to the assistance of trade.

The scarcity is no doubt owing in part to an early cotton season in Bombay coinciding with a demand for rice in Burma, and other customary requirements at this season; but the root of the difficulty appears to be the doubtful position of silver. But for this, it seems inexplicable that for week after week there should be a difference of 9 per cent. in the rate of money in London and India, and yet that in some weeks the whole amount of bills and transfers offered by the Secretary of State should not be taken up.

106. That so high a rate of interest is prejudicial to trade is obvious, and Government has not been unmindful of the fact. The best way in which Government can assist trade is by providing that the Secretary of State's drawings shall never be curtailed for lack of money to meet them, and in one week demands for bills and telegraph transfers exceeded 77 lakhs. Arrangements are also made to grant telegraph transfers freely at a small charge between the three Presidency towns, and Government, besides keeping up the normal current balances, has further been able to offer to the Presidency Banks at Calcutta and Bombay temporary loans at their own minimum rate of interest if they cared to avail themselves of the offer.

107. As the Treasury balances are nearly two crores below last year, and in fact lower than they have been for twenty years at this season, all this would scarcely have been possible without the assistance derived from what are called "currency transfers," a system which, while preserving the Reserve of the Paper Currency Department intact for the payment of the currency notes, yet gives the advantage of a large balance that can be made available without the delay of actual remittance, wherever it may be wanted. Thus in the present month the accruing revenue of the opium districts has been allowed to remain in those districts in the charge of a currency agency, an equivalent being immediately released to the Treasury in Calcutta; a fortnight hence this money will be wanted for payments to opium cultivators in the districts, but by that time the Land Revenue from Eastern Bengal will have been received, and being in like manner made over to the Currency Department will liberate the coin where it is wanted.

108. The charge that Government does not do all it might to assist trade, sometimes takes the form of an assertion that the currency balances

should be lent out in a time of pressure. This is of course impossible, as the currency balances are pledged by law to secure the convertibility of the currency notes, and can no more be lent to the market than can the gold in the Issue Department of the Bank of England.

109. Another contention is, that the cash balance of the Government of India is too high. Now the question whether the Government cash balance is too high or too low, is one that must be determined by the experience of those who actually deal with that balance, and are responsible for seeing that there is sufficient money in the treasury to meet all the claims against Government.

I do not think I exaggerate when I say that every person who has experience of the actual work of dealing with the balances in this country is in favour of rather a high cash balance. The question has been frequently considered both in India and in England, and though a cash balance of 10 to 13 crores may seem enormous, yet if we reflect on the special difficulties in the way of suddenly obtaining a large amount of cash in this country, on the sudden and large demands to which Government is exposed, and on the enormous extent of country over which the balance has to be spread, it will easily be recognised that the mere fact of the cash balance being large is no proof that it is larger than is required by the wants of the case.

Some authorities hold that, if anything, the Indian cash balance has been kept somewhat too low in recent years. In that opinion I am inclined to concur. The cash balance of recent years has been low, because the claims against the Government were heavy owing to expenditure of all kinds, and it was thought desirable to avoid borrowing more than was absolutely necessary.

110. I have mentioned the allegations (1), that Government ought to lend out the currency balance, and (2), that Government keeps too high a cash balance, simply in order to clear the ground. There is no force in them, and they could only be made by persons ignorant of the facts of the case. I now come to what is the real question, namely, the expediency of the maintenance of the Reserve Treasuries in the Presidency Towns. Should the Government keep the whole of its spare cash in the Presidency Banks, or should it aim at keeping balances of tolerably constant amounts in those Banks, the surplus being kept in the Reserve Treasuries? This is a question which deserves consideration, and on which there may reasonably be a difference of opinion, though I can hold out no hope of any change in the policy of Government in this respect.

The justification for the existence of the Reserve Treasuries is to be found in the special conditions affecting the Indian money market These special conditions are the liability of that market to extreme pressure at times, the difficulty in adding temporarily to the amount of cash by drawing on other markets, and the magnitude of the cash transactions of the Government as compared with those of the trade. Under the circumstances I have just stated, and looking to the fact that the Government in case of war, famine, or other unexpected cause, is exposed to the risk of having to meet sudden and large demands on it for cash, it was decided by Lord Northbrook's Government that it would be to the interest both of the commercial public and the Government of India that the surplus cash, for the time being, of the Government of India in excess of certain regulated balances in the Presidency Banks and the cash in Mofussil Treasuries, should be kept in Reserve Treasuries.

It was held that, if the whole of the surplus cash was kept in the Presidency Banks, trade would rely on the permanence of the resources thus supplied to it, and that, in case of a sudden demand for cash, the Government of India would either be forced to abandon its right to reduce its balance in the Presidency Banks, or risk producing a financial crisis by suddenly and largely reducing the resources of these Banks.

To show that this is not an imaginary fear, I will quote a telegram received in 1874 from the Government of Bombay :—

"Clear the line. You are placing the exchange banks and trade of Bombay in great danger. The eight Exchange Banks are indebted to the Bank of Bombay 68 lakhs of rupees, half payable on demand, secured by Government paper, and remainder in February. Their balances for current purposes in the Bank of Bombay are under 20 lakhs of rupees; balance of other customers of Bank of Bombay exceedingly low. Bank of Bombay has to meet Council Bills for 25 lakhs of rupees arrived from England this morning, and similar Bills for 20 lakhs of rupees will shortly arrive. Bills on Calcutta absolutely unsaleable. If you draw more on Bank of Bombay, they must call in the sums due from the Exchange Banks, and there will be a general panic and serious danger of stoppages."

There was at that time a Government balance of about 100 lakhs in the Bank of Bombay, and the proposed withdrawal, which called forth this startling protest from the Governor of that Province, only came to 35 lakhs. I do not think a stronger argument could be produced to show the dangers that might arise if the Government of India reverted to the old system of keeping all its spare cash in the Presidency Banks. The arguments which weighed with the Government of India in introducing the system of Reserve Treasuries are contained in a Despatch to the Secretary of State, No. 256, dated 30th June 1874; it has been printed in the Appendix to this Statement. It will show that the policy of the establishment of Reserve Treasuries was adopted deliberately and in order to meet real difficulties.

111. It has been urged that Government could relieve the market by lending out the balance of the Reserve Treasuries on favourable terms to the Banks; but if this course were followed the same difficulties that arose when the Presidency Banks held the whole of the surplus balances would again occur. Trade would become accustomed to rely on the resources furnished by the Government, and at a time of pressure the withholding of the assistance usually given by Government might have a very serious effect.

Section X.—Ways and Means—India, 1889-90.

112. The Ways and Means Estimate of India, made up in the same form as in paragraph 96, is as follows :—

NET RECEIPTS.	Rx.
1. Excess of Revenue in India over the Expenditure charged against it	22,016,900
2. Public Loan	2,500,000
3. Increase of Unfunded Debt—mostly Savings Bank Deposits	629,700
4. *For Remittance to Secretary of State*	1,112,300
Add Opening Balance	12,900,001
	39,158,901

NET OUTGOINGS.	Rx.
5. Expenditure charged to Provincial Balances	640,800
6. Capital Expenditure of Government in India	2,224,600
7. Loans to Municipalities, &c.	827,700
8. Other items	170,400
9. *Issues on Capital Account to Railway Companies against receipts in England*	1,221,400
10. Council Bills. *Sterling Account*	14,690,900
11. Do. Exchange	6,829,800
Add Closing Balance	12,553,301
	39,158,901

PROPOSED RUPEE LOAN.

113. It is estimated that a loan of Rx. 2,500,000 will be required during the year, but no pledge can be given either as to the amount of the loan or the time when it will be issued, or the conditions which will attach to it. According to the estimates, a loan of Rx. 2,500,000 will give an ample cash balance, and if matters turn out favourably, it may not be necessary to borrow so much. We expect, with this assistance, to close 1889-90 with a cash balance of Rx. 12,553,301.

LOANS TO MUNICIPALITIES, &c.

114. Before 18 8-89 all loans and advances of public money were treated as advances on Imperial account. The loans were made on the advice and through the agency of Local Governments, and Local Governments were so far responsible that irrecoverable sums were charged off as Provincial Expenditure. But they had no concern with the punctual and complete realisation of the interest due on these advances, which was credited as an asset of Imperial Revenue. At the instance of the Secretary of State the arrangements were re-considered, and the occasion was thought appropriate for extending the principle of decentralisation beyond the limits of the Revenue account. The interest received on these loans is almost always higher than that paid by Government on its public loans, and by surrendering this advantage it was obvious that an inducement might be offered to Local Governments to undertake complete responsibility for the administration of this department of finance. This responsibility was accepted in every case, the necessary arrangements were completed last year, and orders were published in the *Gazette of India* of 5th January 1889.

115. In connection with this subject the question of lending from public funds to Municipalities and other public bodies was considered. It was believed from the Secretary of State's observations in a despatch of September 1887, that, under the arrangements described above, sanction might be given to a relaxation of the restrictive policy which has been followed in this matter since 1876.

116. Experience has shewn that the rigid refusal to lend money to small Municipalities and Local Boards has operated unfavourably in delaying and preventing sanitary improvement and reform. It has been found that such bodies cannot raise money in the market, except at high rates of interest; and Municipalities have in several cases found it necessary in consequence to abandon, or indefinitely postpone, well-considered schemes of drainage and water-supply. The Government of India accepted the Secretary of State's invitation to review the question, and the Secretary of State has, in consideration of the fact that, under the scheme described above, Provincial responsibility will be enforced, withdrawn the prohibition.

117. It is not proposed at present to adopt the policy of lending to the Presidency Corporations, as they have a public credit of their own and can borrow, in ordinary cases, in the open market, while the claims on the Government of India are so great that it cannot without difficulty find the necessary funds. But in pursuance of the principles enunciated above, Local Governments have been authorised to grant loans to Mofussil Municipalities in future, on the following conditions:—

(1) Loans may be granted only for works of public and general convenience and utility, such as drainage and water-works, bridges and the like; and not for works which are merely or mainly ornamental or convenient, such as town halls, public gardens or market places.

(2) A local body, having borrowed from Government, may not borrow from any other source until it has obtained the sanction of the Local Government concerned, which should not be given until it is clearly shown that the sum lent by Government, with interest thereon, is duly secured.

118. I have stated that the rules regulating the new scheme were published in the *Gazette of India* on 5th January. The demands of Local Governments have since been received. These demands, so far as they relate to advances to cultivators, to embarrassed landed proprietors, and for drainage embankments and the like, have no special interest, as the only change in respect of them is the transfer of administration and responsibility. As regards loans to Mofussil Municipalities, the importance attached to the change of policy will be understood when it is stated that, notwithstanding the short notice given, the applications for loans for Municipal sanitary purposes amount to Rx. 254,900, which sum it has been found possible to place at the disposal of Local Governments. The projects comprise schemes of water-supply for Allahabad, Agra, Nagpore, Delhi, and Peshawar. Although an important step has now been taken towards facilitating the carrying out of Local Works and Improvements, the large claims on the resources of the Government of India on account of Railway and Irrigation Works will prevent, for the present, any very important extension of the system.

Section XI.—Summary.

119. The principal features of this Statement are summarised as follows :—

(*a*) The Accounts of 1887-88 have closed with a deficit of Rx. 2,028,832, including as expenditure Rx. 455,017 on account of Special Defence Works. Excluding the cost of these works, the deficit was Rx. 1,572,815. This has resulted mainly from a special charge of Rx. 1,059,000 incurred in connection with the conversion of the 4 per cent. Sterling Stock into 3½ per cent., from heavy military expenditure in Burma, from a fall in exchange, and in the price of opium, and from a reduction in Railway Revenue, counter-balanced by an improvement in Revenue and reduced Expenditure under other heads.

(*b*) The Revised Estimates of 1888-89 show a deficit of Rx. 201,700, including as expenditure Rx. 818,300 on account of Special Defence Works, and a surplus of Rx. 616,600, if the cost of these works be excluded. Seeing that there has been a further fall in the rate of exchange, which has been taken for the current and coming year at 1*s.* 4·38*d.* = 1 rupee, heavy unforeseen expenditure on Military Expeditions, and a decline in the salt revenue owing to persistent rumours of an impending reduction of the duty, the result is satisfactory.

(*c*) The Budget Estimates for 1889-90 show a surplus of Rx. 106,300 after providing Rx. 1,102,900 for Special Defence Works. If the cost of these works be excluded, there is a surplus of Rx. 1,209,200. Imperial revenues have received a special asset of Rx. 740,000, towards which all Local Governments, except the Punjab, contributed. Of this only Rx. 250,000, most of which represents the proceeds of the re-imposed Patwari Cess in the North-Western Provinces and Oudh, will be permanent, the remainder being a receipt of next year only.

(*d*) The Capital Expenditure on Railways and Irrigation Works is expected to amount to Rx. 1,857,800 in 1888-89, and Rx. 4,089,500 is provided for 1889-90. The expenditure in 1888-89 is really Rx. 3,264,500, but Rx. 1,406,700 of it has been transferred to the Capital Accounts of the Indian Midland and the Bengal-Nagpur Railways on account of the cost of the Sindia and Katni-Umaria Railways transferred to them.

(*e*) As regards the general financial position of the Government of India, while there is every need for economy and for husbanding our revenue, there is no ground for desponding or pessimist views. There are probable difficulties in the future, but there are also reasons for holding that we shall be able to encounter them successfully. The Estimate of Revenue for 1889-90 have been framed with moderation.

(*f*) The Secretary of State proposes to draw, during 1889-90, £14,689,900 of Council Bills. He also proposes to raise a loan of £3,750,000 under the Oudh and Rohilkhand Railway Purchase Act for the purpose of advancing funds to Railway Companies.

(*g*) The Government of India will probably raise a loan of Rx. 2,500,000 in India, of which Rx. 584,000 is required for the Dock Works at Calcutta and Bombay, and Rx. 254,900 for Municipal Water Works, but no pledge can be given either as to the amount of the loan or the time when it will be issued, or the conditions which will attach to it.

D. BARBOUR.

CALCUTTA;

March 27, 1889.

APPENDIX I.

Despatch from the Government of India, to Her Majesty's Secretary of State for India, No. 256, dated 30th June 1874.

We have postponed consideration of the Bill for the regulation of the Presidency Banks and of the agreements depending upon it, pending receipt of the decision of Your Lordship in Council on the question of the agency of the Bank of Bengal in Bombay, in regard to which we forwarded with our despatch of the 9th January, No. 17, a letter from the Directors of the Bank of Bengal.

2. The strain to which our finances were exposed early this year has given us the advantage of an experience which we had not when the terms of the new agreements were last under our consideration.

3. We have been much impressed with the consideration that the effect of the existing agreements with the banks which compels us to place all the cash balances belonging to Government in their hands leads to consequences which may be very inconvenient, if not worse, both to Government and to trade.

4. The only use of these balances to Government is that they may be made available the moment the public service requires them.

5. We have had no difficulty in regard to the balances in the hands of the Banks of Bengal and Madras; the Bank of Bombay, however, protested against meeting drafts upon it, and on the urgent representations of the Governor of Bombay, we were obliged, on the 29th January, to allow a month's time before drawing.

Progs., May 1874, Nos. 33A & 33 B.

6. The Bank of Bombay, accustomed to high Government balances, and relying on the maintenance of those balances, had so employed them that they were practically locked up; for had we insisted on withdrawing them more suddenly, we should have done so in the face of a warning that we should produce a commercial crisis, and therefore for a time the Government balances at Bombay were useless for the purposes of the Government.

7. We think it doubtful, moreover, whether it is any real advantage to trade that large Government balances should be kept in the hands of the banks. It appears to us that an element of uncertainty is thereby introduced into the money market not unlikely to aggravate commercial difficulties at a time of tightness.

8. An amount of capital which is large relatively to the whole capital engaged in trade at the Presidency towns is supplied by Government, but Government, for reasons quite unconnected with trade, may have to withdraw these balances suddenly.

In this case a sudden demand ensues for capital to replace that which is thus removed; the rate of discount rises, not from any commercial reason, but from the accident of State necessities, and if this should occur at a time of commercial pressure, it would precipitate a crisis which otherwise might not occur. If Government did not supply this capital to the trade, it would be found by private individuals through banks or in some other way.

9. Had the Government funds in the hands of the banks in January last been limited to a fair working balance, and had we had a reserve in our own hands, we think it may be assumed that the market rise in the rates of discount which has occurred would not have taken place, and our business would have been transacted without disturbing trade operations.

10. The resources of a large money market are not open to us, and we do not think it would be safe to trust to being able to raise funds readily and immediately in India. The amount (£350,000) that we wanted in January out of our balance of about a million with the Bank of Bombay, and the demand for which brought down the remonstrance that we should place in jeopardy the trade of Bombay, cannot be considered as large. Calcutta may have larger resources, but we cannot suppose that even here the supplies immediately available are really considerable.

11. We are of opinion that a Government subject to the contingencies to which the Government of India is exposed ought not to be without a reserve, and that this reserve should be in its own hands.

12. This object might be attained by dissolving our connexion with the banks and re-establishing our treasuries. We are unwilling to take this course unless forced to do so: the banks are useful institutions, and the Bank of Bengal especially has upon several occasions been of great assistance to the Government.

13. We should prefer, as an alternative plan, to make a change in the agreements with the banks, so that, instead of giving them the right to hold all the Government balances, the stipulation may be confined to engaging to pay them interest when our balances are reduced below certain amounts.

If it be necessary to go further than this, we might stipulate that the banks should have the use of our balances up to certain limits, after which we should be unfettered as to their employment. The exact sums to be fixed in connection with the proposed stipulations would be settled in communication with the banks.

14. The amount to be kept in reserve need not, in our opinion, be very large, as the main difficulty is one only of time. The sense of security which we should derive from the possession of a reserve of two millions immediately available for any emergency would, in our judgment, amply repay the charge for interest on that amount.

APPENDIX II.

ACCOUNTS AND ESTIMATES.

Accounts	1887-88.
Revised Estimates . . .	1888-89.
Budget Estimates . . .	1889-90.

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General Statement of the Accounts and Estimates of the Revenue India, in India

	For detail *vide* Statement.	RECEIPTS.			
		ACCOUNTS, 1887-88.	BUDGET ESTIMATE, 1888-89.	REVISED ESTIMATE, 1888-89.	BUDGET ESTIMATE, 1889-90.
Revenue—		Rx.	Rx.	Rx.	Rx.
Principal Heads of Revenue—					
Land Revenue	...	23,189,292	23,090,500	23,202,300	23,391,700
Opium	...	8,515,462	8,453,900	8,560,900	8,260,000
Salt	...	6,670,728	8,122,500	7,676,900	8,029,900
Stamps	...	3,876,298	3,854,400	3,932,200	3,959,500
Excise	...	4,534,655	4,609,500	4,705,700	4,727,300
Other Heads	A	7,994,571	8,081,600	8,319,500	8,575,400
TOTAL, PRINCIPAL HEADS	A	54,781,006	56,212,400	56,897,500	56,943,800
Interest	"	746,555	656,300	838,800	734,200
Post Office, Telegraph, and Mint	"	2,229,546	2,131,300	2,240,400	2,328,700
Receipts by Civil Departments	"	1,495,742	1,424,000	1,480,500	1,464,200
Miscellaneous	"	1,606,108	1,166,200	1,796,500	1,340,300
Railways	"	14,533,360	15,184,700	15,428,000	16,686,500
Irrigation	"	1,714,274	1,758,700	1,838,900	1,889,300
Buildings and Roads	"	592,338	555,100	588,700	603,700
Receipts by Military Departments	"	1,060,815	921,800	976,200	944,600
TOTAL REVENUE	...	78,759,744	80,010,500	81,585,500	82,935,300
Extraordinary Receipts	...	63,690	...	...	...
Debt, Deposits, and Advances—					
Permanent Debt (net Incurred)	C	5,435,799	2,998,500	13,413,500	5,871,400
Unfunded Debt (net Incurred)	"	926,491	845,300	1,043,700	629,700
Deposits and Advances (net)	"	4,827	...	...	...
Loans to Municipalities, Native States, &c. (net Recoveries)	"	...	...	...	...
Remittances (net)	"	...	...	314,500	43,800
Secretary of State's Bills drawn	"	15,358,577	14,000,000	14,310,100	14,689,900
TOTAL RECEIPTS	...	100,549,128	97,854,300	110,667,300	104,170,100
Balance on 1st April—India	...	13,195,785	13,733,085	13,883,701	12,900,001
England	...	5,280,829	5,614,329	5,900,697	3,849,797
GRAND TOTAL	...	119,025,742	117,201,714	130,451,698	120,919,898

FORT WILLIAM,
DEPT. OF FINANCE AND COMMERCE;
The 27th March 1889.

E. W. KELLNER,
Deputy Comptroller General.

and Expenditure and Receipts and Disbursements of the Government of and in England.

Figures nearest to 100 in columns for Estimates.

	For detail *vide* Statement.	DISBURSEMENTS.			
		ACCOUNTS, 1887-88.	BUDGET ESTIMATE, 1888-89.	REVISED ESTIMATE, 1888-89.	BUDGET ESTIMATE, 1889-90.
Expenditure—		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Direct Demands on the Revenues	B	9,438,163	9,863,000	9,837,800	9,730,000
Interest	"	5,441,754	4,508,400	4,701,200	4,358,600
Post Office, Telegraph, and Mint	"	2,255,829	2,182,200	2,167,600	2,268,300
Salaries and Expenses of Civil Departments	"	12,906,364	13,098,300	13,038,000	13,291,200
Miscellaneous Civil Charges	"	4,761,130	4,857,900	4,895,900	4,823,200
Famine Relief and Insurance	"	91,408	73,200	82,900	100,500
Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	"	80,945	43,800	18,000	10,200
Railway Revenue Account	"	16,655,746	17,299,600	17,692,900	18,713,100
Irrigation	"	2,461,646	2,582,300	2,630,800	2,614,700
Buildings and Roads	"	5,451,049	5,592,900	5,329,200	5,482,400
Army Services	"	20,417,934	19,969,000	20,371,500	20,974,700
Special Defence Works		456,017	1,121,500	818,300	1,102,900
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	...	80,417,985	81,192,100	81,584,100	83,469,800
Add—Provincial Surpluses: that is, portion of Allotments to Provincial Governments not spent by them in the year	End of B	+423,685	+9,800	+238,300	+24,600
Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial balances	"	—53,094	—493,400	—35,200	—665,400
TOTAL EXPENDITURE CHARGED AGAINST REVENUE	...	80,788,576	80,708,500	81,787,200	82,829,000
Expenditure not charged to Revenue—					
Capital Outlay on Railways and Irrigation Works	End of B	2,784,824	4,044,500	1,857,800	4,089,500
Capital charge involved in redemption of liabilities	...	...	...	10,336,000	...
Debt, Deposits, and Advances—					
Deposits and Advances (net)	C	...	340,900	739,400	19,700
Loans to Municipalities, Native States, &c. (net advances)	"	396,944	486,800	510,900	827,700
Capital of Railway Companies (net Payments)	"	574,127	3,143,400	3,350,700	3,763,100
Remittances (net)	"	14,333	69,300	...	...
Secretary of State's Bills paid	"	14,682,540	14,548,500	15,119,900	14,690,900
TOTAL DISBURSEMENTS	...	99,241,344	103,341,900	113,701,900	106,219,900
Balance on 31st March—India	...	13,883,701	11,581,385	12,900,001	12,553,301
England	...	5,900,697	2,278,429	3,849,797	2,146,697
GRAND TOTAL	...	119,025,742	117,201,714	130,451,698	120,919,898

	Rx.	*Rx.*	*Rx.*	*Rx.*
Revenue	78,759,744	80,010,500	81,585,500	82,935,300
Expenditure chargeable thereon	80,788,576	80,708,500	81,787,200	82,829,000
Surplus (+) or Deficit (−)	−2,028,832	−698,000	−201,700	+106,300

E. GAY,
Comptroller General.

E. J. SINKINSON,
Offg. Secretary to the Government of India.

A.—*Statement of the Revenue of*

HEADS OF REVENUE.	ACCOUNTS, 1887-88.					REVISED	
	INDIA.		England.	Exchange.* 1-4·90d.	TOTAL.	INDIA.	
	Imperial.	Provincial and Local.				Imperial.	Provincial and Local.
	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.
Principal Heads of Revenue—							
I.—Land Revenue	14,214,844	8,974,448	...	..	23,189,292	14,143,300	9,059,000
II.—Opium	8,515,462	...	...	...	8,515,462	8,560,900	...
III.—Salt	6,643,454	27,274	...	..	6,670,728	7,654,600	22,300
IV.—Stamps	1,127,166	2,749,132	...	...	3,876,298	1,147,200	2,785,00
V.—Excise	3,325,752	1,208,903	...	...	4,534,655	3,445,600	1,260,100
VI.—Provincial Rates	850	3,034,473	...	...	3,035,323	600	3,018,800
VII.—Customs	1,333,401	15,436	...	...	1,348,837	1,354,800	15,200
VIII.—Assessed Taxes	823,667	607,769	...	..	1,431,436	890,700	617,900
IX.—Forest	521,415	602,710	...	...	1,124,125	682,300	643,400
X.—Registration	156,710	154,543	...	...	311,253	165,300	163,500
XI.—Tributes from Native States	743,597	...	...		743,597	767,000	...
TOTAL	37,406,318	17,374,688	...	..	54,781,006	38,812,300	17,585,200
XII.—Interest	621,664	31,189	65,978	27,724	746,555	555,000	89,000
Post Office, Telegraph, and Mint—							
XIII.—Post Office	1,209,329	4,867	...	...	1,214,196	1,285,600	6,300
XIV.—Telegraph	747,466	505	11,206	4,709	763,886	707,700	500
XV.—Mint	251,437	...	19	8	251,464	215,800	...
TOTAL	2,208,232	5,372	11,225	4,717	2,229,546	2,209,100	6,800
Receipts by Civil Departments—							
XVI.—Law and Justice { Courts	23,547	299,415	...	...	322,962	28,200	304,700
XVI.—Law and Justice { Jails	30,071	218,817	...	...	248,888	34,500	234,400
XVII.—Police	25,711	324,582	...	...	350,293	29,800	318,100
XVIII.—Marine	73,254	121,773	...	...	195,027	74,100	117,300
XIX.—Education	1,410	223,795	...	...	225,205	1,600	205,300
XX.—Medical	120	55,907	2,764	1,161	59,952	500	55,900
XXI.—Scientific and other Minor Departments	29,775	62,768	614	258	93,415	5,200	65,100
TOTAL	183,888	1,307,057	3,378	1,419	1,495,742	173,900	1,300,800
Miscellaneous—							
XXII.—Receipts in aid of Superannuation, &c.	218,692	37,184	104,118	43,751	403,745	233,400	38,500
XXIII.—Stationery and Printing	34,031	46,251	...	...	80,282	23,100	44,800
XXIV.—Exchange	744,471	...	...	...	744,471	951,800	...
XXV.—Miscellaneous	99,371	265,609	8,893	3,737	377,610	80,000	269,300
TOTAL	1,096,565	349,044	113,011	47,488	1,606,108	1,288,300	352,600
Railways—							
XXVI.—State Railways (gross Receipts)	9,371,808	1,499,791	230	97	10,871,926	10,206,100	1,534,000
XXVII.—Guaranteed Companies (Net Traffic Receipts)	3,636,670	...	...	...	3,636,670	3,652,500	...
XXVIII.—Subsidized Companies (Repayment of Advances of Interest)	24,764	...	...	...	24,764	35,100	...
TOTAL	13,033,242	1,499,791	230	97	14,533,360	13,893,700	1,534,000
Irrigation—							
XXIX.—Major Works: Direct Receipts	418,453	532,508	...	...	950,961	464,200	596,500
Portion of Land Revenue due to Irrigation	602,555	...	...	...	602,555	612,100	...
XXX.—Minor Works and Navigation	32,139	128,619	...	...	160,758	30,600	135,500
TOTAL	1,053,147	661,127	...	...	1,714,274	1,106,900	732,000
Buildings and Roads—							
XXXI.—Military Works	40,413	...	...	...	40,413	39,700	...
XXXII.—Civil Works	11,972	503,594	25,601	10,758	551,925	10,800	500,000
TOTAL	52,385	503,594	25,601	10,758	592,338	50,500	500,000
Receipts by Military Departments—							
XXXIII.—Army: Effective	931,027	...	36,752	15,444	983,223	863,500	...
Non-effective	70,673	...	4,872	2,047	77,592	52,500	...
TOTAL	1,001,700	...	41,624	17,491	1,060,815	916,000	...
TOTAL REVENUES	56,657,141	21,731,862	261,047	109,694	78,759,744	59,005,700	22,100,400

* The columns headed "Exchange" show, under the several heads of Revenue and Expenditure which include transactions in England

INDIA, in India and in England.

Figures nearest to 100 in columns for Estimates.

ESTIMATE, 1888-89.				BUDGET ESTIMATE, 1889-90.						
				INDIA.						
England.	Exchange.* 1-4·38d.	TOTAL.	Increase + Decrease — of Revised, as compared with Budget Estimates, 1888-89.	Imperial.	Provincial and Local.	England.	Exchange. 1-4·38d.	TOTAL.	Increase + Decrease — of Budget 1889-90 as compared with Budget, 1888-89.	Increase + Decrease — of Budget, 1889-90, as compared with Revised Estimates, 1888-89.
£	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.
...	...	23,202,300	+ 111,800	14,918,400	8,473,300	...	...	23,391,700	+ 301,200	+ 189,400
...	...	8,560,900	+ 107,000	8,260,000	...	...	...	8,260,000	− 193,900	− 300,900
...	...	7,676,900	− 445,600	8,007,300	22,600	...	...	8,029,900	− 92,600	+ 353,000
...	...	3,932,200	+ 77,800	1,155,400	2,804,100	...	...	3,959,500	+ 105,100	+ 27,300
...	...	4,705,700	+ 96,200	3,542,900	1,184,400	...	...	4,727,300	+ 117,800	+ 21,600
...	...	3,019,400	+ 6,100	600	3,257,400	...	...	3,258,000	+ 244,700	+ 238,600
...	...	1,370,000	+ 900	1,402,500	15,900	...	...	1,418,400	+ 49,300	+ 48,400
...	...	1,508,600	+ 56,800	875,700	639,600	...	...	1,515,300	+ 63,500	+ 6,700
...	...	1,325,700	+ 154,100	636,300	633,300	...	...	1,269,600	+ 98,000	− 56,100
...	...	328,800	+ 20,900	166,900	164,200	...	...	331,100	+ 23,200	+ 2,300
...	...	767,000	− 900	783,000	...	...	...	783,000	+ 15,100	+ 16,000
...	...	56,397,500	+ 185,100	39,749,000	17,194,800	...	...	56,943,800	+ 731,400	+ 546,300
133,000	61,800	838,800	+ 182,500	597,600	92,700	30,000	13,900	734,200	+ 77,900	− 104,600
...	...	1,291,900	+ 49,800	1,341,000	7,000	...	...	1,348,000	+ 105,900	+ 56,100
16,700	7,800	732,700	+ 33,400	730,800	500	14,200	6,600	752,100	+ 52,800	+ 19,400
..	...	215,800	+ 25,900	228,600	...	..	...	228,600	+ 38,700	+ 12,800
16,700	7,800	2,240,400	+ 109,100	2,300,400	7,500	14,200	6,600	2,328,700	+ 197,400	+ 88,300
...	...	332,900	+ 28,300	25,800	301,000	...	...	326,800	+ 22,200	− 6,100
...	...	268,900	+ 10,800	36,100	234,000	...	...	270,100	+ 12,000	+ 1,200
...	...	347,900	+ 26,100	24,700	321,300	...	...	346,000	+ 24,200	− 1,900
...	...	191,400	+ 3,100	67,300	117,400	...	...	184,700	− 3,600	− 6,700
...	...	206,900	+ 5,500	800	211,600	...	...	212,400	+ 11,000	+ 5,500
2,500	1,200	60,100	− 1,600	500	52,000	2,500	1,200	56,200	− 5,500	− 3,900
1,400	700	72,400	− 15,700	3,100	64,000	600	300	68,000	− 20 100	− 4,400
3,900	1,900	1,480,500	+ 56,500	158,300	1,301,300	3,100	1,500	1,464,200	+ 40,200	− 16,300
103,800	48,300	424,000	+ 41,900	232,400	38,600	98,400	45,700	415,100	+ 33,000	− 8,900
...	...	67,900	+ 7,800	21,600	44,000	...	...	65,600	+ 5,500	− 2,300
...	...	951,800	+ 536,800	527,300	...	...	...	527,300	+ 112,300	− 424,500
2,400	1,100	352,800	+ 43,800	63,800	264,800	2,500	1,200	332,300	+ 23,300	− 20,500
106,200	49,400	1,796,500	+ 630,300	845,100	347,400	100,900	46,900	1,340,300	+ 174,100	− 456,200
200	100	11,740,400	− 500	11,516,200	1,587,000	200	100	13,103,500	+ 1,362,600	+ 1,363,100
...	...	3,652,500	+ 247,500	3,560,000	...	...	...	3,560,000	+ 155,000	− 92,500
...	...	35,100	− 3,700	23,000	...	...	...	23,000	− 15,800	− 12,100
200	100	15,428,000	+ 243,300	15,099,200	1,587,000	200	100	16,686,500	+ 1,501,800	+ 1,258,500
...	...	1,060,700	+ 46,600	493,600	596,500	...	...	1,090,100	+ 76,000	+ 29,400
...	...	612,100	+ 21,800	629,400	...	...	...	629,400	+ 39,100	+ 17,300
...	...	166,100	+ 11,800	32,600	137,200	...	...	169,800	+ 15,500	+ 3,700
...	...	1,838,900	+ 80,200	1,155,600	733,700	...	...	1,889,300	+ 130,600	+ 50,400
...	...	39,700	+ 3,700	38,900	...	...	...	38,900	+ 2,900	− 800
26,100	12,100	549,000	+ 29,900	10,200	516,900	25,700	12,000	564,800	+ 45,700	+ 15,800
26,100	12,100	588,700	+ 33,600	49,100	516,900	25,700	12,000	603,700	+ 48,600	+ 15,000
34,900	16,200	914,600	+ 52,200	829,400	...	33,500	15,600	878,500	+ 16,100	− 36,100
6,200	2,900	61,600	+ 2,200	56,600	...	6,500	3,000	66,100	+ 6,700	+ 4,500
41,100	19,100	976,200	+ 54,400	886,000	...	40,000	18,600	944,600	+ 22,800	− 31,600
327,200	152,200	81,585,500	+ 1,575,000	60,840,300	21,781,300	214,100	99,600	82,935,300	+ 2,924,800	+ 1,349,800

* Exchange thereon calculated in accordance with the average Rate obtained for Bills and Telegraphic Transfers sold during the year.

B.—*Statement of the Expenditure chargeable on the*

HEADS OF EXPENDITURE.	ACCOUNTS, 1887-88. India. Imperial.	India. Provincial and Local.	England.	Exchange.† 1-4·90d.	Total.	REVISED India. Imperial.	India. Provincial and Local.
	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.
Direct Demands on the Revenues—							
1.—Refunds and Drawbacks	150,468	73,514	...	...	223,982	152,100	76,600
2.—Assignments and Compensations	541,538	927,425	...	...	1,468,963	550,700	929,100
Charges in respect of Collection, *viz.*:—							
3.—Land Revenue	241,393	3,245,103	133	56	3,486,685	267,200	3,270,700
4.—Opium (including cost of Production)	2,423,238	...	941	396	2,424,575	2,647,300	...
5.—Salt (including cost of Production)	409,191	1,435	55	23	410,704	419,300	2,500
6.—Stamps	−5,750	91,993	54,338	22,833	163,414	−10,200	94,500
7.—Excise	93,059	34,012	5	2	127,078	101,300	36,300
8.—Provincial Rates	...	62,138	...	...	62,138	...	62,000
9.—Customs	48,679	86,184	20	8	134,891	48,700	86,000
10.—Assessed Taxes	15,019	13,660	...	...	28,679	16,000	12,400
11.—Forest	322,955	394,342	1,758	739	719,794	395,800	411,000
12.—Registration	93,981	93,279	...	...	187,260	96,300	95,400
Total	4,333,771	5,023,085	57,250	24,057	9,438,163	4,684,500	5,076,500
Interest—							
13.—Interest on Debt* other than that charged to Railways and Irrigation Works	275,441	...	3,365,222	1,414,099	5,054,762	315,900	48,800
14.—Interest on other Obligations	384,045	2,539	287	121	386,992	433,300	2,700
Total	659,486	2,539	3,365,509	1,414,220	5,441,754	749,200	51,500
Post Office, Telegraph, and Mint—							
15.—Post Office	1,102,304	109,658	114,940	48,299	1,375,201	1,108,200	109,300
16.—Telegraph	604,849	473	127,661	53,644	786,627	571,200	500
17.—Mint	87,339	...	4,691	1,971	94,001	87,300	...
Total	1,794,492	110,131	247,292	103,914	2,255,829	1,766,700	109,800
Salaries and Expenses of Civil Departments—							
18.—General Administration	612,381	777,140	267,858	112,556	1,769,935	597,400	797,900
19.—Law and Justice { Courts	75,868	2,574,540	453	190	2,651,051	82,600	2,602,900
19.—Law and Justice { Jails	152,145	619,727	...	...	771,872	163,400	666,400
20.—Police	795,005	2,898,616	...	...	3,693,621	881,800	2,888,900
21.—Marine (including river Navigation)	333,421	135,118	142,448	59,858	670,845	286,000	147,400
22.—Education	16,894	1,274,031	624	262	1,291,811	16,000	1,291,600
23.—Ecclesiastical	158,341	...	550	231	159,122	158,000	...
24.—Medical	40,211	715,008	6,848	2,878	764,945	32,300	724,300
25.—Political	626,085	15,111	30,604	12,860	684,660	668,500	54,400
26.—Scientific and other Minor Departments	277,030	145,028	18,620	7,824	448,502	241,300	153,200
Total	3,087,381	9,154,319	468,005	196,659	12,906,364	3,127,300	9,327,000
Miscellaneous Civil Charges—							
27.—Territorial and Political Pensions	572,846	...	15,749	6,618	595,213	509,800	...
28.—Civil Furlough and Absentee Allowances	2,597	...	215,560	90,580	308,737	8,700	...
29.—Superannuation Allowances and Pensions	88,263	629,444	1,597,940	671,470	2,987,117	85,200	662,500
30.—Stationery and Printing	60,903	389,419	89,317	37,532	577,171	68,300	387,600
31.—Exchange	...	...	...	...	...	...	...
32.—Miscellaneous	61,065	185,192	32,837	13,798	292,892	131,900	201,300
Total	785,674	1,204,055	1,951,403	819,998	4,761,130	803,900	1,251,400
Famine Relief and Insurance—							
33.—Famine Relief	...	402	...	...	402	...	10,200
34.—Construction of Protective Railways	...	...	...	...	...	...	
35.—Construction of Protective Irrigation Works	91,006	...	...	...	91,006	72,700	...
36.—Reduction of Debt	...	...	...	...	...		
Total	91,006	402	...	...	91,408	72,700	10,200
Carried over	10,751,810	15,494,531	6,089,459	2,558,848	34,894,648	11,204,300	15,826,400

The "Interest on Debt" is distributed as follows:—

	Accounts, 1887-88. India.	England.	Exchange.	Total.
	Rx.	£	Rx.	Rx.
Interest on Debt (other than that charged to Railways and Irrigation Works) as above	275,441	3,365,222	1,414,099	5,054,762
Under Railway Revenue Account	2,557,786	552,080	231,990	3,341,856
Under Irrigation	1,017,542	...	...	1,017,542
Total	3,850,769	3,917,302	1,646,089	9,414,160

See foot-note to Statement No.

Revenues of India, in India and in England.

Figures nearest to 100 in columns for Estimates.

ESTIMATE, 1888-89.			Increase + Decrease — of Revised, as compared with Budget Estimates, 1888-89.	BUDGET ESTIMATE, 1889-90.					Increase + Decrease — of Budget, 1889-90 as compared with Budget, 1888-89.	Increase + Decrease — of Budget, 1889-90 as compared with Revised Estimate, 1888-89.
				India.						
England.	Exchange.† 1-4·38*d.*	TOTAL.		Imperial.	Provincial and Local.	England.	Exchange. 1-4·38*d.*	TOTAL.		
£	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.
...	...	228,700	+ 33,600	153,500	67,600	...	...	221,100	+ 26,000	− 7,600
...	...	1,479,800	− 14,200	571,600	969,800	...	...	1,541,400	+ 47,400	+ 61,600
700	300	3,538,900	− 145,200	293,200	3,334,600	900	400	3,629,100	− 55,000	+ 90,200
800	400	2,648,500	+ 93,800	2,362,700	...	1,100	500	2,364,300	− 190,400	− 284,200
300	100	422,200	− 28,700	459,400	2,500	100	...	462,000	+ 11,100	+ 39,800
48,000	22,300	154,600	− 20,400	− 12,100	97,200	33,600	15,600	134,300	− 40,700	− 20,300
200	100	137,900	+ 10,200	114,600	39,500	100	...	154,200	+ 26,500	+ 16,300
...	...	62,000	+ 4,400	...	60,500	...	..	60,500	+ 2,900	− 1,500
100	...	134,800	− 3,700	49,700	88,300	200	100	138,300	− 200	+ 3,500
...	...	28,400	+ 1,100	15,000	13,800	...	...	28,800	+ 1,500	+ 400
2,400	1,100	810,300	+ 39,700	364,700	433,500	2,100	1,000	801,300	+ 30,700	− 9,000
...	...	191,700	+ 4,200	97,800	96,900	...	...	194,700	+ 7,200	+ 3,000
52,500	24,300	9,837,800	− 25,200	4,470,100	5,204,200	38,100	17,600	9,730,000	− 133,000	− 107,800
2,662,000	1,237,800	4,264,500	+ 189,100	290,900	57,300	2,426,500	1,128,300	3,903,000	− 172,400	− 361,500
500	200	436,700	+ 3,700	452,400	2,500	500	200	455,600	+ 22,600	+ 18,900
2,662,500	1,238,000	4,701,200	+ 192,800	743,300	59,800	2,427,000	1,128,500	4,358,600	− 149,800	− 342,600
89,300	41,500	1,348,300	− 11,900	1,157,600	112,500	90,600	42,100	1,402,800	+ 42,600	+ 54,500
102,100	47,500	721,300	− 14,700	600,500	500	110,200	51,200	762,400	+ 26,400	+ 41,100
7,300	3,400	98,000	+ 12,000	84,800	...	12,500	5,800	103,100	+ 17,100	+ 5,100
198,700	92,400	2,167,600	− 14,600	1,842,900	113,000	213,300	99,100	2,268,300	+ 86,100	+ 100,700
243,100	113,100	1,751,500	+ 8,600	610,400	806,900	247,500	115,100	1,779,900	+ 37,000	+ 28,400
700	300	2,686,500	− 26,900	93,500	2,625,200	2,600	1,200	2,722,500	+ 9,100	+ 36,000
...	...	829,800	+ 29,600	165,900	675,900	...	...	841,800	+ 41,600	+ 12,000
...	...	3,770,700	− 5,500	959,700	2,985,300	...	...	3,945,000	+ 168,800	+ 174,300
97,500	45,300	576,200	− 40,100	315,500	139,600	86,600	40,300	582,000	− 34,300	+ 5,800
1,200	600	1,309,400	− 21,800	17,300	1,335,000	1,400	700	1,354,400	+ 23,200	+ 45,000
500	200	158,700	− 8,300	163,600	...	300	100	164,000	− 3,000	+ 5,300
6,900	3,200	766,700	− 23,700	40,900	741,000	7,000	3,300	792,200	+ 1,800	+ 25,500
29,700	13,800	766,400	+ 51,800	585,900	56,100	27,300	12,700	682,000	− 32,600	− 84,400
18,800	8,800	422,100	− 24,000	245,600	148,200	22,900	10,700	427,400	− 18,700	+ 5,300
398,400	185,300	13,038,000	− 60,300	3,198,300	9,513,200	395,600	184,100	13,291,200	+ 192,900	+ 253,200
21,200	9,900	540,900	− 29,400	504,300	...	12,600	5,900	522,800	− 47,500	− 18,100
214,000	99,500	322,200	+ 11,000	9,100	..	217,000	100,900	327,000	+ 15,800	+ 4,800
1,618,000	752,400	3,118,100	+ 88,800	85,900	673,400	1,630,000	758,000	3,147,300	+ 118,000	+ 29,200
55,000	25,600	536,500	− 71,000	67,000	390,600	47,000	21,900	526,500	− 81,000	− 10,000
...	...	...		...	...	...	...		...	
30,700	14,300	378,200	+ 38,600	56,500	196,200	32,000	14,900	299,600	− 40,000	− 78,600
1,938,900	901,700	4,895,900	+ 38,000	722,800	1,260,200	1,938,600	901,600	4,823,200	− 34,700	− 72,700
...	...	10,200	+ 9,700	...	20,500	...	...	20,500	+ 20,000	+ 10,300
...	...	...	...	...	...	...	...	...	...	...
...	...	72,700	...	80,000	...	...	...	80,000	+ 7,300	+ 7,300
...	...	...	...	...	...	...	...	...	...	...
...	...	82,900	+ 9,700	80,000	20,500	...	...	100,500	+ 27,300	+ 17,600
5,251,000	2,441,700	34,723,400	+ 140,400	11,057,400	16,170,900	5,012,600	2,330,900	34,571,800	− 11,200	− 151,600

REVISED ESTIMATE, 1888-89.				BUDGET ESTIMATE, 1889-90.			
India.	England.	Exchange.	TOTAL.	India.	England.	Exchange.	TOTAL.
Rx.	£	Rx.	Rx.	Rx.	£	Rx.	Rx.
364,700	2,662,000	1,237,800	4,264,500	348,200	2,426,500	1,128,300	3,903,000
2,668,800	631,900	293,800	3,594,500	2,759,800	908,700	422,600	4,091,100*
1,041,400	...	...	1,041,400	1,065,100	...	...	1,065,100
4,074,900	3,293,900	1,531,600	8,900,400	4,173,100	3,335,200	1,550,900	9,059,200

* Includes 69,300 charged to "Interest chargeable against Companies on advances."

B.—*Statement of the Expenditure chargeable on the*

HEADS OF EXPENDITURE.	ACCOUNTS, 1887-88.					REVISED
	INDIA.		England.	Exchange.* 1-4'90d.	TOTAL.	INDIA.
	Imperial.	Provincial and Local.				Imperial.	Provincial and Local.
	Rx.	*Rx.*	£	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	10,751,810	15,494,531	6,089,459	2,558,848	34,894,648	11,204,300	15,826,400
37.—Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	...	80,945	...	...	80,945	...	18,000
Railway Revenue Account—							
38.—State Railways: Working Expenses	4,792,939	801,248	...	...	5,594,187	5,214,800	828,600
Interest on Debt	2,120,328	437,458	552,080	231,990	3,341,856	2,211,300	457,500
Annuities in purchase of Railways	...	...	1,683,456	707,405	2,390,861	...	...
Interest chargeable against Companies on Advances	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	378	...	468,936	197,051	666,365	19,400	...
39.—Guaranteed Companies: Surplus Profits, Land and Supervision	714,057	...	...	...	714,057	569,100	...
Interest	25,595	...	2,694,920	1,132,431	3,852,946	7,200	...
40.—Subsidized Companies: Land, &c.	29,011	14,616	...		43,627	14,500	14,500
Advances of Interest	...	...	...	...	...	...	...
41.—Miscellaneous Railway Expenditure	42,598	9,249	...	...	51,847	56,000	19,000
TOTAL	7,724,906	1,262,571	5,399,392	2,268,877	16,655,746	8,092,300	1,319,600
Irrigation—							
42.—Major Works: Working Expenses	326,043	351,564	...	...	677,607	356,300	363,100
Interest on Debt	513,608	503,934	...	...	1,017,542	532,900	508,500
43.—Minor Works and Navigation	292,815	473,649	23	10	766,497	305,900	563,500
TOTAL	1,132,466	1,329,147	23	10	2,461,646	1,195,100	1,435,100
Buildings and Roads—							
44.—Military Works	1,222,763	...	6,546	2,751	1,232,060	1,100,500	...
45.—Civil Works	893,026	3,194,077	92,864	39,022	4,218,989	768,900	3,298,200
TOTAL	2,115,789	3,194,077	99,410	41,773	5,451,049	1,869,400	3,298,200
Army Services—							
46.—Army: Effective	14,243,976	...	1,843,046	774,466	16,861,488	13,958,900	...
Non-Effective	860,932	...	1,897,969	797,545	3,556,446	881,100	...
TOTAL	15,104,908	...	3,741,015	1,572,011	20,417,934	14,840,000	...
Special Defence Works—							
47.—Special Defence Works	371,137	...	59,766	25,114	456,017	450,000	...
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	37,201,016	21,361,271	15,389,065	6,466,633	80,417,985	37,651,100	21,897,300
Add—Portion of Allotments to Provincial Governments not spent by them in the year		+423,685			+370,591		+238,300
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances		−53,094					−35,200
Total Expenditure charged against Revenue		21,731,862			80,788,576		22,100,400

	ACCOUNTS, 1887-88.			
	India.	England.	Exchange (charged against Revenue).	Total.
Expenditure not charged to Revenue—				
Capital Outlay, Railways and Irrigation Works—	*Rx.*	£	*Rx.*	*Rx.*
48.—State Railways: Construction	676,725	1,109,027	466,024	2,251,776
49.—Irrigation Works	523,222	6,919	2,907	533,048
TOTAL	1,199,947	1,115,946	468,931	2,784,824
50.—CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES	...			

* See foot-note to Statement No. 2, p. 7.

Revenues of India, in India and in England—continued.

Figures nearest to 100 in columns for Estimate.

ESTIMATE, 1888-89.			Increase + Decrease — of Revised, as compared with Budget Estimates, 1888-89.	BUDGET ESTIMATE, 1889-90.					Increase + Decrease — of Budget, 1889-90, as compared with Budget, 1888-89.	Increase + Decrease — of Budget, 1889-90, as compared with Revised Estimates, 1888-89.
				India.						
England.	Exchange* 1-4·38d.	Total.		Imperial.	Provincial and Local.	England.	Exchange, 1-4·38d.	Total.		
£	Rx.	Rx.	Rx.	Rx.	R	£	Rx.	Rx.	Rx.	Rx.
5,251,000	2,441,700	34,723,400	+140,400	11,057,400	16,170,900	5,012,600	2,330,900	34,571,800	−11,200	−151,600
...	...	18,000	−25,800	...	10,200	...	...	10,200	−33,600	−7,800
...	...	6,043,400	+61,200	6,055,200	818,900	...	...	6,874,100	+891,900	+830,700
631,900	293,800	3,594,500	+108,200	2,285,400	474,400	861,400	400,600	4,021,800	+535,500	+427,300
1,688,600	785,200	2,473,800	+75,800	...	...	1,687,800	784,800	2,472,600	+74,600	−1,200
...	...	...	...	...	...	47,300	22,000	69,300	+69,300	+69,300
634,300	294,900	948,600	+17,200	19,400	...	680,400	316,400	1,016,200	+84,800	+67,600
...	...	569,100	+41,600	650,000	...	...	...	650,000	+122,500	+80,900
2,697,800	1,254,500	3,959,500	+85,800	30,100	...	2,327,000	1,082,000	3,439,100	−434,600	−520,400
...	...	29,000	−3,200	73,000	14,500	...	...	87,500	+55,300	+58,500
...	...	...		...	...	...	...	...	...	...
...	...	75,000	+6,700	66,000	16,500	...	...	82,500	+14,200	+7,500
5,652,600	2,628,400	17,692,900	+393,300	9,179,100	1,324,300	5,603,900	2,605,800	18,713,100	+1,413,500	+1,020,200
...	...	719,400	+48,600	322,400	369,500	...	...	691,900	+21,100	−27,500
...	...	1,041,400	−5,300	550,800	514,300	...	...	1,065,100	+18,400	+23,700
400	200	870,000	+5,200	289,600	559,300	6,000	2,800	857,700	−7,100	−12,300
400	200	2,630,800	+48,500	1,162,800	1,443,100	6,000	2,800	2,614,700	+32,400	−16,100
10,000	4,700	1,115,200	−42,100	1,134,000	...	16,000	7,400	1,157,400	+100	+42,200
100,300	46,600	4,214,000	−221,600	638,100	3,473,600	145,600	67,700	4,325,000	−110,600	+111,000
110,300	51,300	5,329,200	−263,700	1,772,100	3,473,600	161,600	75,100	5,482,400	−110,500	+153,200
1,786,700	830,800	16,576,400	+350,700	14,231,900	...	1,947,800	905,700	17,085,400	+859,700	+509,000
1,989,100	924,900	3,795,100	+51,800	875,100	...	2,057,500	956,700	3,889,300	+146,000	+94,200
3,775,800	1,755,700	20,371,500	+402,500	15,107,000	...	4,005,300	1,862,400	20,974,700	+1,005,700	+603,200
251,400	116,900	818,300	−303,200	545,000	...	380,800	177,100	1,102,900	−18,600	+284,600
15,041,500	6,994,200	81,584,100	+392,000	38,823,400	22,422,100	15,170,200	7,054,100	83,469,800	+2,277,700	+1,885,700
					+24,600					
		+203,100						−640,800		
					−665,400					
		81,787,200			21,781,300			82,829,000		

REVISED ESTIMATE, 1888-89.				BUDGET ESTIMATE, 1889-90.			
India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total.
Rx.	£	Rx.	Rx.	Rx.	£	Rx.	Rx.
210,400	788,000	366,400	1,364,800	1,697,100	1,273,000	591,900	3,562,000
486,800	4,200	2,000	493,000	527,500	...	...	527,500
697,200	792,200	368,400	1,857,800	2,224,600	1,273,000	591,900	4,089,500
...	10,336,000	...	10,336,000	...	...	...	...

* See foot-note to Statement.

C.—*Statement of Receipts and Disbursements other than Revenue*

	Accounts, 1887-88.			Revised Estimate, 1888-89.			Budget Estimate, 1889-90.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	£	*Rx.*
Revenue (from Statement A)	78,389,003	261,047	78,650,050	81,106,100	327,200	81,433,300	82,621,600	214,100	82,835,700
Exchange added to Revenue	109,694	...	109,694	152,200	...	152,200	99,600	...	99,600
Extraordinary Receipts	63,690	...	63,690	...	...	...	...	...	...
Total	78,562,387	261,047	78,823,434	81,258,300	327,200	81,585,500	82,721,200	214,100	82,935,300
Permanent Debt incurred—									
Sterling Debt—									
3½ p. c. India Stock	...	...		...	4,030,700		...	...	
3 p. c. Stock	...	...		...	6,921,000		...	3,750,000	
Debenture and Debenture Stock	...	...		...	3,415,000		...	...	
Proposed Loan	...	...		...	...		...	...	
Rupee Debt—									
4 p. c. Rupee Loan	2,000,009	...		4,630,300	...		17,300	...	
Gwalior Loan	3,500,000	...		...	...		...	...	
Stock Notes	5,264	...		2,300	...		...	...	
Miscellaneous	...	...		...	...		...	...	
Proposed Loan	...	...		...	...		2,500,000	...	
Total	5,505,273	...	5,505,273	4,632,600	14,366,700	18,999,300	2,517,300	3,750,000	6,267,300
Net			5,435,799			13,413,500			5,871,400
Unfunded Debt—									
Temporary Loans	...	...		...	...		...	...	
Special Loans	...	...		17,500	...		17,500	...	
Treasury Notes	100	...		...	...		...	...	
Deposits of Service Funds	123,322	...		126,700	...		128,500	...	
Savings Bank Deposits	4,679,185	...		5,387,200	...		4,335,800	...	
Total	4,802,607	...	4,802,607	5,531,400	...	5,531,400	4,481,800	...	4,481,800
Net			926,491			1,043,700			629,700
Deposits and Advances—									
Balances of Provincial Allotments	423,685	...		238,300	...		24,600	...	
Excluded Local Funds	720,734	...		612,400	...		615,200	...	
Political and Railway Funds	309,115	...		3,600	...		7,600	...	
Departmental and Judicial Deposits	14,255,238	...		13,507,400	...		12,937,400	...	
Advances	10,126,503	9,090		9,248,600	5,800		7,147,200	4,600	
Suspense Accounts	83,972	...		58,800	...		24,200	...	
Exchange on Remittance Accounts, net	...	...		...	...		645,100	...	
Miscellaneous	368,642	...		49,700	500		44,700	...	
Total	26,287,889	9,090	26,296,979	23,718,800	6,300	23,725,100	21,446,000	4,600	21,450,600
Net			4,827	...	...	0	...	...	0
Carried over	115,158,156	270,137		115,141,100	14,700,200		111,166,300	3,968,700	

and Expenditure of the Government of India, in India and in England.

Figures nearest to 100 in columns for Estimates.

	Accounts, 1887-88.			Revised Estimate, 1888-89.			Budget Estimate, 1889-90.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	Rx.	Rx.	£	Rx.	Rx.	£	Rx.
Expenditure, Imperial and Provincial (from Statement B)	58,562,287	15,389,065	73,951,352	59,548,400	15,041,500	74,589,900	61,245,500	15,170,200	76,415,700
Exchange, charged as Expenditure	6,466,633	...	6,466,633	6,994,200	...	6,994,200	7,054,100	...	7,054,100
Add—Provincial Surpluses, transferred to "Deposits"	423,685	...	423,685	238,300	...	238,300	24,600	...	24,600
Deduct—Provincial Deficits, charged against "Deposits"	—53,094	...	—53,094	35,200	...	35,200	665,400	...	665,400
TOTAL	65,399,511	15,389,065	80,788,576	66,745,700	15,041,500	81,787,200	67,658,800	15,170,200	82,829,000
Expenditure not charged to Revenue—									
Capital outlay on Railways and Irrigation Works	1,199,947	1,115,946		697,200	792,200		2,224,600	1,273,000	
Capital Charge involved in Redemption of Liabilities	...	...		...	10,336,000		...	...	
Add—Exchange on Expenditure not charged to Revenue	468,931	...		368,400	...		591,900	...	
	1,668,878	1,115,946	2,784,824	1,065,600	11,128,200	12,193,800	2,816,500	1,273,000	4,089,500
Permanent Debt discharged—									
Sterling Debt—									
East India Bonds	...	...		...	...		...	...	
India 5 p. c. Stock	...	...		...	...		...	...	
India 4 p. c. Debentures	...	...		...	...		...	...	
India 4 p. c. Stock	...	...		...	3,730,700		...	300,000	
East Indian Railway Debentures	...	...		...	...		...	...	
East Indian Railway Debenture Stock	...	...		...	...		...	...	
Eastern Bengal Railway Debentures	...	...		...	...		...	...	
Do. Debenture Stock	...	...		...	...		...	...	
Rupee Debt—									
5½ p. c. Loans	670	...		...	...		...	...	
5 p. c. Loans	50	...		...	...		...	...	
4½ p. c. Loans	1,540	...		1,490,000	...		...	...	
4 p. c. Loans	66,701	...		...	...		...	...	
Loans under discharge	...	...		216,100	...		84,400	...	
Provincial Debentures	...	...		1,400	...		1,500	...	
Stock Notes	513	...		147,600	...		10,000	...	
Miscellaneous	...	...		...	...		...	...	
TOTAL	69,474		69,474	1,855,100	3,730,700	5,585,800	95,900	300,000	395,900
NET			0			0			0
Unfunded Debt—									
Temporary Loans	...	...		...	...		...	...	
Special Loans	524	...		200	...		200	...	
Treasury Notes	...	...		...	...		...	...	
Deposits of Service Funds	81,122	...		81,600	...		80,600	...	
Savings Bank Deposits	3,794,470	...		4,405,900	...		3,771,300	...	
TOTAL	3,876,116	...	3,876,116	4,487,700	...	4,487,700	3,852,100	...	3,852,100
NET			0			0			0
Deposits and Advances—									
Balances of Provincial Allotments	53,094	...		35,200	...		665,400	...	
Excluded Local Funds	708,969	...		607,800	...		637,000	...	
Political and Railway Funds	262,387	...		100,700	...		20,000	...	
Departmental and Judicial Deposits	14,188,352	...		13,508,800	...		12,901,700	...	
Advances	10,322,203	8,439		9,286,800	5,500		7,173,400	7,300	
Suspense Accounts	212,169	...		17,200	...		18,600	...	
Exchange on Remittance Accounts net	489,482	...		499,000	...		...	...	
Miscellaneous	45,035	2,022		403,500	...		46,900	...	
TOTAL	26,281,691	10,461	26,292,152	24,459,000	5,500	24,464,500	21,463,000	7,300	21,470,300
NET			0			739,400			19,700
Carried over	97,295,670	16,515,472		98,613,100	29,905,900		95,886,300	16,750,500	

C.—*Statement of Receipts and Disbursements other than Revenue*

	Accounts, 1887-88.			Revised Estimate, 1888-89.			Budget Estimate, 1889-90.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	Rx.	Rx.	£	Rx.	Rx.	£	Rx.
Brought forward	115,158,156	270,137		115,141,100	14,700,209		111,166,300	3,968,700	
Loans to Municipalities, Native States, &c.	271,197	...	271,197	183,700	...	183,700	136,100	...	136,100
Net			0			0			0
Capital Receipts from Railway Companies—									
On account of Subscribed Capital	594	5,564,153		...	2,536,300		...	515,000	
Repayments	1,388,007	29,715		1,377,800	8,800		1,236,100	...	
Total	1,388,601	5,593,868	6,982,469	1,377,800	2,545,100	3,922,900	1,236,100	515,000	1,751,100
Net			0			0			0
Remittances—									
Inland Money Orders	11,665,664	...		12,635,000	...		13,942,500	...	
Other Local Remittances (net)	...	...		...	...		...	...	
Other Departmental Accounts	274,527	...		500,100	...		483,900	...	
Net Receipts by Civil Treasuries from—									
Post Office	921,993	...		1,138,000	...		794,300	...	
Guaranteed Railways	3,272,499	...		3,724,200	...		3,637,200	...	
Net Receipts from Civil Treasuries by—									
Telegraph	77,388	...		32,900	...		43,500	...	
Marine	299,263	...		270,600	...		268,900	...	
Military	13,682,427	...		13,477,800	...		13,803,600	...	
Public Works	3,934,992	...		3,421,900	...		2,382,000	...	
Remittance Account between England and India	1,192,092	205,994		1,303,000	151,300		1,169,600	126,100	
Total	35,320,845	205,994	35,526,839	36,503,500	151,300	36,654,800	36,525,500	126,100	36,651,600
Net			0			314,500			43,800
Secretary of State's Bills drawn	...	15,358,577	15,358,577	...	14,310,100	14,310,100	...	14,689,900	14,689,900
Total Receipts	152,138,799	21,428,576		153,206,100	31,706,700		149,064,000	19,299,700	
Opening Balance	13,195,785	5,280,829		13,883,701	5,900,697		12,900,001	3,849,797	
GRAND TOTAL	165,334,584	26,709,405		167,089,801	37,607,397		161,964,001	23,149,497	

FORT WILLIAM,
DEPT. OF FINANCE AND COMMERCE;
The 27th March 1889.

E. W. KELLNER,
Deputy Comptroller General.

and Expenditure of the Govt. of India, in India and in England—continued.

Figures nearest to 100 in columns for Estimates.

	Accounts, 1887-88.			Revised Estimate, 1888-89.			Budget Estimate, 1889-90.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	Rx.	Rx.	£	Rx.	Rx.	£	Rx.
Brought forward	97,295,670	16,515,472		98,613,100	29,905,900		95,886,300	16,750,500	
Loans to Municipalities, Native States, &c.	668,141	...	668,141	694,600	...	694,600	963,800	...	963,800
Net			396,944			510,900			827,700
Payments to Railway Companies on Capital Account—									
For discharge of Debenture	...	426,000		...	200		...	913,700	
For Expenditure	4,420,287	2,710,309		4,723,600	2,549,800		2,457,500	2,143,000	
Total	4,420,287	3,136,309	7,556,596	4,723,600	2,550,000	7,273,600	2,457,500	3,056,700	5,514,200
Net			574,127			3,350,700			3,763,100
Remittances—									
Inland Money Orders	11,660,656	...		12,635,000	...		13,942,500	...	
Other Local Remittances	20,947	...		...	...		...	...	
Other Departmental Accounts	267,640	...		500,400	...		482,900	...	
Net Payments into Civil Treasuries by—									
Post Office	928,788	...		1,138,000	...		794,300	...	
Guaranteed Railways	3,272,499	...		3,724,200	...		3,637,200	...	
Net Issues from Civil Treasuries to—									
Telegraph	77,271	...		32,900	...		43,500	...	
Marine	304,532	...		270,600	...		268,900	...	
Military	13,745,552	...		13,477,800	...		13,803,600	...	
Public Works	3,905,236	...		3,098,900	...		2,382,000	...	
Remittance Account between England and India	201,124	1,156,927		160,800	1,301,700		57,300	1,195,600	
Total	34,384,245	1,156,927	35,541,172	35,038,600	1,301,700	36,340,300	35,412,200	1,195 600	36,607,800
Net			14,333			0			0
Secretary of State's Bills paid	14,682,540	...	14,682,540	15,119,900	...	15,119,900	14,690,900	...	14,690,900
Total Disbursements	151,450,883	20,808,708		154,189,800	33,757,600		149,410,700	21,002,800	
Closing Balance	13,883,701	5,900,697		12,900,001	3,849,797		12,553,301	2,146,697	
GRAND TOTAL	165,334,584	26,709,405		167,089,801	37,607,397		161,964,001	23,149,497	

E. GAY,
Comptroller General.

E. J. SINKINSON,
Offg. Secretary to the Government of India.

D.—*Account of Provincial and Local Savings charged to Revenue, and held at the disposal of Provincial Governments under their Provincial contracts.*

Provincial and Local Balances.

NOTE.—These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Burmah.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Accounts, 1887-88.										
Balance at end of 1886-87(*a*)	11,853	261,730	114,591	72,129	417,541	449,987	356,517	968,931	765,479	3,418,758
Added in 1887-88 . .	691	10,226	85,596	6,494	135,493	...	20,100	148,531	16,554	423,685
Spent in 1887-88 . .	...	...	...	...	...	53,094	...	...	...	53,094
Balance at end of 1887-88 .	12,544	271,956	200,187	78,623	553,034	396,893	376,617	1,117,462	782,033	3,789,349
Revised Estimate, 1888-89.										
Balance at end of 1887-88 (by Accounts).	12,544	271,956	200,187	78,623	553,034	396,893	376,617	1,117,462	782,033	3,789,349
Added in 1888-89 . .	...	2,700	(*b*)9,100	35,000	...	41,300	20,300	95,400	34,500	238,300
Spent in 1888-89 . .	400	...	(*c*)9,500	...	25,300	...	...	...	...	35,200
Balance at end of 1888-89 .	12,144	274,656	199,787	113,623	527,734	438,193	396,917	1,212,862	816,533	3,992,449
Budget Estimate, 1889-90.										
Balance at end of 1888-89 (by Revised Estimate).	12,144	274,656	199,787	113,623	527,734	438,193	396,917	1,212,862	816,533	3,992,449
Added in 1889-90 . .	...	...	(*b*) 3,400	...	...	21,200	...	...	...	24,600
Spent in 1889-90 . .	900	141,200	(*c*) 46,000	24,500	39,100	...	64,300	139,500	209,900	665,400
Balance at end of 1889-90 .	11,244	133,456	157,187	89,123	488,634	459,393	332,617	1,073,362	606,633	3,351,649

(*a*) See Appropriation Report, Abstract D.
(*b*) Upper Burma.
(*c*) Lower Burma.

E. W. KELLNER,
Deputy Comptroller General.

E. GAY,
Comptroller General.

E. J. SINKINSON,
Offg. Secretary to the Government of India.

FORT WILLIAM,
DEPT. OF FINANCE AND COMMERCE;
The 27th March 1889.

E.—*Statement of Net Revenue and Expenditure—England and India.*

Net Revenue.

Figures to nearest 100

	Accounts, 1887-88.					Revised Estimate, 1888-89.					Budget Estimate, 1889-90.				
	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Land Revenue	23,189,292	47,997	23,141,295	3,486,685	19,652,610	23,202,300	40,900	23,161,400	3,538,900	19,622,500	23,391,700	37,200	23,354,500	3,629,100	19,725,400
Opium	8,515,462	129	8,515,333	2,424,575	6,090,758	8,560,900	200	8,560,700	2,648,500	5,912,200	8,260,000	200	8,259,800	2,364,300	5,895,500
Salt	6,670,728	34,461	6,636,267	410,704	6,225,563	7,676,900	45,300	7,631,600	422,200	7,209,400	8,029,900	31,900	7,998,000	462,000	7,536,000
Stamps	3,876,298	44,302	3,831,996	163,414	3,668,582	3,932,200	44,800	3,887,400	154,600	3,732,800	3,959,500	45,600	3,913,900	134,300	3,779,600
Excise	4,534,655	33,553	4,501,102	127,078	4,374,024	4,705,700	27,200	4,678,500	137,900	4,540,600	4,727,300	27,200	4,700,100	154,200	4,545,900
Provincial Rates	3,035,323	7,970	3,027,353	62,138	2,965,215	3,019,400	15,000	3,004,400	62,000	2,942,400	3,258,000	8,000	3,250,000	60,500	3,189,500
Customs	1,348,837	32,076	1,316,761	134,891	1,181,870	1,370,000	29,800	1,340,200	134,800	1,205,400	1,418,400	49,400	1,369,000	138,300	1,230,700
Assessed Taxes	1,431,436	19,949	1,411,487	28,679	1,382,808	1,508,600	17,600	1,491,000	28,400	1,462,600	1,515,300	16,200	1,499,100	28,800	1,470,300
Forest	1,124,125	2,451	1,121,674	719,794	401,880	1,325,700	6,800	1,318,900	810,300	508,600	1,269,600	4,300	1,265,300	801,300	464,000
Registration	311,253	1,094	310,159	187,260	122,899	328,800	1,100	327,700	191,700	136,000	331,100	1,100	330,000	194,700	135,300
Tributes from Native States	743,597	...	743,597	...	743,597	767,000	...	767,000	...	767,000	783,000	...	783,000	...	783,000
	54,781,006	223,982	54,557,024	7,745,218	46,811,806	56,397,500	228,700	56,168,800	8,129,300	48,039,500	56,943,800	221,100	56,722,700	7,967,500	48,755,200
Deduct—Assignments and Compensations	...	...	...	...	1,468,963					1,479,800					1,541,400
Total Net Revenue					45,342,843					46,559,700					47,213,800

Net Expenditure.

	Accounts, 1887-88.			Revised Estimate, 1888-89.			Budget Estimate, 1889-90.		
	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Interest	5,441,754	746,555	4,695,199	4,701,200	838,800	3,862,400	4,358,600	734,200	3,624,400
Post Office, Telegraph, & Mint.	2,255,829	2,229,546	26,283	2,167,600	2,240,400	—72,800	2,268,300	2,328,700	—60,400
Civil Departments	12,906,364	1,495,742	11,410,622	13,038,000	1,480,500	11,557,500	13,291,200	1,464,200	11,827,000
Miscellaneous Civil Charges	4,761,130	1,606,108	3,155,022	4,895,900	1,796,500	3,099,400	4,823,200	1,340,300	3,482,900
Famine Relief and Insurance	91,408	...	91,408	82,900	...	82,900	100,500	...	100,500
Construction of Rys. (charged against Reve. in addition to that under Famine Insurance)	80,945	...	80,945	18,000	...	18,000	10,200	...	10,200
Railways Revenue Account	16,655,746	14,533,360	2,122,386	17,692,900	15,428,000	2,264,900	18,713,100	16,686,500	2,026,600
Irrigation	2,461,646	1,714,274	747,372	2,630,800	1,838,900	791,900	2,614,700	1,889,300	725,400
Buildings and Roads	5,451,049	592,338	4,858,711	5,329,200	588,700	4,740,500	5,482,400	603,700	4,878,700
Army Services	20,417,934	1,060,815	19,357,119	20,371,500	976,200	19,395,300	20,974,700	944,600	20,030,100
Special Defence Works	456,017	...	456,017	818,300	...	818,300	1,102,900	...	1,102,900
	70,979,822	23,978,738	47,001,084	71,746,300	25,188,000	46,558,300	73,739,800	25,991,500	47,748,300
Provincial and Local Surpluses and Deficits	+423,685 —53,094	...	+370,591	+238,300 —35,200	...	+203,100	+24,600 —665,400	...	—640,800
Total Net Expenditure	...	...	47,371,675	...	...	46,761,400			47,107,500
Surplus (+) or Deficit (—)	...	...	—2,028,832			—201,700			+106,300
			45,342,843			46,559,700			47,213,800

FORT WILLIAM,
DEPT. OF FINANCE AND COMMERCE;
The 27th March 1889.

E. W. KELLNER,
Deputy Comptroller General.

E. GAY,
Comptroller General.

E. J. SINKINSON,
Offg. Secretary to the Government of India.

TABLE I.—*Miscellaneous.*

	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89, Revised Estimate.	1889-90, Budget.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Recorded Revenue compared with the recorded Expenditure, excluding Capital Expenditure on Public Works not charged against Revenue—										
SURPLUS	.....	2,582,727	706,633	1,387,496	.....	.....	178,427	.....	.....	106,300
DEFICIT	4,044,139	.....	.....	.....	149,735	2,801,726	.....	2,028,832	201,700	...
Capital Expenditure on Public Works not charged against Revenue	3,656,505	3,311,423	4,649,898	3,992,029	5,392,898	5,275,364	5,670,484	2,784,824	1,857,800	4,089,500
Net Public Debt incurred	5,679,815	−466,636	2,509,150	3,062,953	1,193,924	3,584,979	9,727,538	5,435,799	13,413,500	5,854,100
NET PUBLIC DEBT incurred, including Capital transactions with Guaranteed Railway and other Companies	5,339,444	−773,867	4,105,769	2,219,36[illegible]	801,966	7,735,903	9,043,165	4,861,672	10,062,800	2,031,100
Value of commodities exported, excluding Gold and Silver	74,581,000	81,968,000	83,485,000	88,176,000	83,255,000	88,381,000	88,470,000	90,544,000		
Ditto imported, ditto ditto	53,117,000	49,113,000	52,096,000	55,279,000	55,703,000	55,656,000	61,777,000	65,005,000		
EXCESS OF EXPORTS OVER IMPORTS, excluding Gold and Silver	21,464,000	32,855,000	31,389,000	32,897,000	27,552,000	28,225,000	26,693,000	25,539,000		
Net Imports of Gold	3,655,000	4,844,000	4,931,000	5,463,000	4,672,000	2,763,000	2,177,000	2,992,000		
Ditto of Silver	3,893,000	5,379,000	7,480,000	6,405,000	7,246,000	11,607,000	7,156,000	9,229,000		
TOTAL NET IMPORTS OF GOLD AND SILVER	7,548,000	10,223,000	12,411,000	11,868,000	11,918,000	14,370,000	9,333,000	12,221,000		
Excess of Exports over Imports, including Gold and Silver	13,916,000	22,32,6000	18,978,000	21,029,000	15,634,000	13,855,000	17,360,000	13,318,000		
Grand Total value of Imports and Exports of all kinds	138,126,000	143,450,001	150,076,000	157,344,000	154,817,000	156,123,000	163,021,000	176,979,000		
SECRETARY OF STATE'S BILLS sold (Rupees) R	18,32,77,000	22,21,09,350	18,58,56,593	21,62,15,462	17,10,22,119	13,53,25,369	16,70,03,150	21,81,24,000	20,96,43,000	21,52,07,000
Sterling Equivalent received £	15,239,677	18,412,429(c)	15,120,521	17,590,805	13,758,909	10,292,692	12,136,279	15,358,576		
SILVER coined at the Indian Mints	4,249,676	2,186,275	6.508,457	5,663,400	7,794,200	10,285,566	4,616,537	10,841,366		
Maximum PRICE OF AN OZ. TROY STANDARD SILVER IN LONDON	52 13/16 (July)	52 1/8	52 7/16 (June)	51 1/16 (Feb.)	51 (Apl.)	50 5/16 (May)	47 1/8 (Jan.)	45 1/8 (Dec.)	44 1/16 (Sept.)	
Minimum ditto	51 (Jan.)	50 7/8 (July)	50 (Dec.)	50 1/16 (May and June)	48 3/4 (Feb.)	46 7/16 (Jan.)	42 (Aug.)	43 (March)	41 3/4 (May)	
Maximum price of a sovereign in Calcutta R	12-6	12-6-4								
Minimum ditto ditto "										
AVERAGE EXCHANGE upon Secy. of State's Bills sold per rupee £	1s 7·956d.	1s. 7·895d.	1s. 7·525d.	1s. 7·536d.	1s. 7·308d.	1s. 6·254d.	1s. 5·440d.	1s. 4·898d.	1s. 4,38d.	1s. 4·38d.
Fixed RATE OF EXCHANGE for the ADJUSTMENT of transactions between the Indian and Imperial Treasuries	1s. 8½d.	1s. 8d.	1s. 8d,	1s. 7¾d.	1s. 7½d.	1s. 7¼d.	1s. 6¼d.	1s. 6d.	1s. 5d.	1s. 4¼d.
Maximum RATE OF DISCOUNT ON LOANS on demand at the BANK OF BENGAL, Calcutta	7 (April)	9 (Feb.)	10 (Apl.)	9 (March)	11 (April & May)	9 (May)	8 JuneJul.Feb.&Mar.	9 (April & May)	12 (Feb. & March)	
Minimum ditto	3 (Nov. to Jan.)	4 (June)	4 (Sep.)	5	3 (Nov. & Dec.)	4(From July to Jan.)	5 (Nov. Dec. & Jan.)	3 (Oct. to Dec.)	4 (May to Sept.)	
Maximum RATE OF DISCOUNT at the BANK OF ENGLAND	3 (April)	6 (Feb.)	5 (Sep.)	4	5 (Nov., Dec. & Jan.)	4 (Dec.).	5 Dec. & Jan.	4 (Sep. to Jan.)	5 (Oct. to Jan.)	
Minimum ditto	2½	2½ (throughout first half year).	3 (March)	3	2 (June to Sept.)	2 (May to Nov.)	2 April & May.	2 (Apl. to Aug.)	2 (April & May)	
Maximum MONEY BALANCES of the three PRESIDENCY BANKS	7,472,500 (Feb.)	6,097,600 (July).	6,712,300 (Oct.)	5,556,700 (Aug.)	5,731,200 (Nov.)	6,486,800 (Dec.)	4,594,600 (June)	3,595,900(Feb.&Mar.)	4,385,500 (June)	
Minimum ditto ditto	4,442,700 (Mar.)	3,546,700 (Dec,)	3.424,200 (Apl).	3,167,100 (Jan.)	2,991,900 (May)	3,638,800 (May)	3,296,500 (Sept.)	2,861,500 (Dec.)	2,791,900 (Nov.)	
Maximum price in Calcutta of GOVT. FOUR PER CENT. RUPEE SECURITIES	102½ (March)	106-6 (July)	1.02·4 (Feb.)	101-1 (Apl.)	101,12 (June)	99·14 (July)	98—2 (Sept.)	100 (Oct.)	101—1 (Sept.)	
Minimum ditto ditto	93·10 (May)	99-8 (Aug.)	99 (Oct.)	94-8 (Feb.)	94-12 (March)	91·12 (May)	95—0 (Feb.)	95—4 (Apl.)	96—6 (Jan.)	
Maximum amount outstanding on London Register of RUPEE SECURITIES ENFACED FOR INTEREST DRAFTS	19,739,473 (June)	21,525,400 (Feb.)	21,420,700 (Feb,)	21,405,500 (May)	21,008,000 (May)	20,562.400 (Apl.)	19,710,300 (Oct.)	20,816,000 (March)	20,900,600 (April)	
Minimum ditto ditto	18,719,445 (Jan.)	19,013,600 (Apl.)	21,059,000 (Aug.)	20,626,200 (Aug.)	20,594,300 (Feb.)	19,179,300 (Jan.)	19,056,200 (Mar.)	18,919,500 (Oct.)	21,878,500 (Oct.)	
Maximum price in London of 4 per cent. Secnrities (in Gold)	84¾ (Feb.)	87 (July)	85 7/16 (May).	81⅝ (Apl.)	82½ (May)	78⅜ (July)	73½ (Nov.)	70⅞ (Sept.)	69¾ (Sept.)	
Minimum ditto ditto	78 (May)	82⅜ (Sept.)	75⅜ (Dec.)	77¼ (Jan.)	74 (March)	71¾ (Jan.)	65⅝ (Aug.)	67 (April)	65¼ (May)	
Maximum price in Loudon of India FOUR PER CENT. STERLING BONDS	105¾ (Jan.)	106⅛ (July)	105 (Jan.)	103⅞ (Jan.)	104½ (Aug.)	103¾ (Feb.)	103 (Aug.)	104 (May)	101½ (Aug.)	
Minimum ditto ditto	101 (Sep.)	103⅜ (Sept).	102¼ (Oct.)	101½ (Sept.)	98 (March)	97½ (April)	100¼ (Mar.)	100 (Sept.)	99½ (Sept.)	
Maximum GOVERNMENT PAPER CURRENCY outstanding	14,513,100 (Dec.)	14,422, 00 (Sept.)	16.412,200 (Dec.)	14,517,800 (Nov.)	15,762,700 (Nov.)	15,713,500 (Oct.)	14,678,200 (Nov.)	18,610,300 (Nov.)	18,055,300 (July)	
Minimum ditto ditto	12,528,400 (Apl.)	12,692,200 (Apl.)	13,584,700 (Apl.)	12,023,300 (Feb.)	12,342,500 (Apl.)	13,017,900 (April)	13,779,400 (Apl.)	13,479,600 (Apl.)	14,736,000 (Feb.)	
Number of SAVINGS BANKS	388	372	349	555	5,859	6,236	6,230	6,152		
Number of Depositors in Savings Banks	107,778	114,942	109,349	203,951	243,037	263,196	289,277	332,176		
Amount deposited in Savings Banks	3,213,67[illegible]	3,272,649	3,616,405	4,005,930	4,687,0 2	5,081,183	5,795,249	6,675,571		
Average of each deposit	29	28	33	19	19	19	20	20		
Net addition to deposits	930,848	58,978	343,756	389,525	681,152	394,101	714,066	+880,322		

(c) Includes £35,000 Hong-Kong Bills. Includes £250,000 Hong-Kong Bills.

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE II.—*Sea-borne Trade for the year.*

(*Principal articles arranged in order of their declared value*)

No.	EXPORTS.		1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
1	COTTON—						
	Raw—						
	Quantity	Cwt.	5,979,494	5,066,057	4,189,718	5,432,648	5,374,542
	Value	Rx.	14,383,728	13,286,367	10,777,204	13,468,429	14,412,842
	Average declared value per lb.— Annas		As. 3 5	As. 3 9	As. 3 8	As. 3 6	As. 3 10
	Average declared value per lb.— Pence, at average exchange		4·17	4·53	4·18	3·81	4·05
	Twist and yarn—						
	Quantity	Lbs.	49,876,606	65,897,183	78,241,771	91,804,244	113,451,375
	Value	Rx.	1,926,162	2,441,101	2,755,252	3,336,861	4,077,380
	Average declared value per lb.	Annas	As. 6 2	As. 5 11	As. 5 8	As. 5 10	As. 5 9
	Other manufactures—Value	Rx.	927,008	896,929	880,258	945,644	1,150,542
	Average declared value per yard— Grey or unbleached	Annas	As. 1 9	As. 1 9	As. 1 9	As. 1 10	As. 1 10
	Average declared value per yard— Coloured, printed or dyed	,,	As. 4 7	As. 4 10	As. 3 9	As. 4 7	As. 4 5
	Percentage of manufactures on whole value exported		16·55	20·08	25·22	24·13	26·62
2	OPIUM—						
	Quantity	Chests	91,963	86,578	87,956	95,839	90,096
	Value	Rx.	11,294,460	10,882,606	10,735,518	11,077,669	10,067,764
	Average declared value per chest in Rupees		1,228	1,257	1,221	1,156	1,117
3	SEEDS—						
	Quantity	Cwt.	17,355,588	18,250,688	17,280,147	15,866,604	16,060,400
	Value	Rx.	10,083,758	10,745,203	9,948,350	9,198,560	9,385,024
	Average declared value of linseed per cwt.— Rupees		5 5 10	5 9 10	5 13 1	5 15 9	5 13 8
	Average declared value of linseed per cwt.— Shillings, at average exchange		8·73	9·03	8·85	8·70	8·24
4	RICE AND PADDY—						
	Quantity	Cwt.	27,039,859	22,051,532	28,222,595	26,879,272	28,534,057
	Value	Rx.	8,362,080	7,192,198	9,247,126	8,836,827	9,291,686
	Average declared value of husked rice per cwt.— Rupees		3 1 8	3 4 6	3 4 9	3 5 0	3 4 5
	Average declared value of husked rice per cwt.— Shillings, at average exchange		5·05	5·28	5·01	4·81	4·61
5	JUTE—						
	Raw and manufactured—Value	Rx	5,926,780	6,205,238	5,486,171	6,021,672	7,786,739
	Average declared value of raw jute per cwt.— Rupees		6 8 8	5 9 1	5 9 6	5 13 10	6 4 3
	Average declared value of raw jute per cwt.— Shillings, at average exchange		10·65	8·96	8·50	8·52	8·82
	Percentage of manufactures on whole value exported		22·51	24·88	20·61	19·13	22·43
6	WHEAT—						
	Quantity	Cwt.	20,956,495	15,830,754	21,060,519	22,263,320	13,538,169
	Value	Rx.	8,877,561	6,309,140	8,002,350	8,625,864	5,562,373
	Average declared value per cwt.— Rupees		4 3 9	3 15 9	3 12 0	3 14 0	4 1 9
	Average declared value per cwt.— Shillings, at average exchange		6·89	6·41	5·78	5·63	5·79
7	TEA—						
	Quantity	Lbs.	59,911,703	64,162,055	68,784,249	78,702,857	87,514,505
	Value	Rx.	4,083,880	4,044,759	4,306,133	4,727,992	5,174,440
	Average declared value per lb.— Annas		As. 10 11	As. 10 1	As. 10 0	As. 9 7	As. 9 6
	Average declared value per lb.— Shillings, at average exchange		1·11	1·01	·95	·87	·84
8	HIDES AND SKINS—						
	Quantity	No.	28,153,063	29,164,677	32,376,309	31,860,787	30,914,151
	Value	Rx.	4,663,736	4,934,340	5,334,602	5,149,218	4,852,382
	Percentage of dressed or manufactured on whole value		46·90	42·07	43·91	45·40	52·07
9	INDIGO—						
	Quantity	Cwt.	168,590	154,629	132,495	138,396	139,644
	Value	Rx.	4,640,991	4,068,900	3,783,160	3,691,677	3,890,649
	Average declared value per cwt.— Rupees		275 4 6	263 2 3	285 8 6	266 11 11	278 9 9
	Average declared value per cwt.— Sterling, at average exchange	Rx.	22·40	21·17	21·72	19·38	19·62
10	COFFEE—						
	Quantity	Cwt.	340,025	328,317	371,027	370,458	273,775
	Value	Rx.	1,438,863	1,245,506	1,348,395	1,502,251	1,529,680
	Average declared value per cwt.— Rupees	,	42 5 1	37 15 0	36 5 6	40 8 10	55 14 0
	Average declared value per cwt.— Shillings, at average exchange		68·87	61·05	55·28	58·94	78·68
11	WOOL—						
	Raw and manufactured—Value	Rx.	876,541	831,919	953,069	985,484	1,086,404
	Average declared value of raw wool per lb.— Annas		As. 6 0	As. 6 0	As. 6 0	As. 6 2	As. 6 6
	Average declared value of raw wool per lb.— Pence, at average exchange		7·32	7·24	6·85	6·72	6·86
12	SILK—						
	Raw and manufactured—Value	Rx.	913,345	792,354	661,835	802,443	860,107
	Average declared value of raw silk per lb.— Rupees		3 14 8	2 15 4	2 4 11	3 0 11	2 15 4
	Average declared value of raw silk per lb.— Shillings, at average exchange		6·37	4·76	3·51	4·44	4·17
13	LAC—						
	Value	Rx.	556,739	599,399	588,286	520,169	501,888
14	OILS—						
	Value	Rx	495,977	534,041	395,563	458,812	471,055
15	SUGAR—						
	Value	Rx.	943,218	546,069	525,412	504,803	465,829
16	TEAK WOOD—						
	Quantity	Cubic Tons.	46,471	47,556	50,076	23,946	40,446
	Value	Rx.	525,447	532,129	550,515	223,154	367,274
	Average declared value per cubic ton— Rupees		113 1 1	111 14 4	109 15 0	93 3 1	90 12 11
	Average declared value per cubic ton— Sterling, at average exchange	Rx.	9·20	9·00	8·36	6·77	6·39
17	SALTPETRE—						
	Quantity	Cwt.	491,668	451,917	402,174	397,572	386,396
	Value	Rx.	464,410	425,000	370,200	376,091	364,016
	Average declared value per cwt. Rupees		9 7 2	9 6 6	9 3 3	9 7 4	9 6 9
	Average declared value per cwt. Shillings, at average exchange		15·38	15·14	14·0	13·75	13·27

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE II.—*Sea-borne Trade for the year*—continued.

No.	IMPORTS.		1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
1	COTTON—						
	Twist and yarn—						
	Quantity	Lbs.	45,379,516	45,801,397	45,916,126	49,014,194	51,543,277
	Value	Rx.	3,465,968	3,360,540	3,172,178	3,318,404	3,582,033
	Average declared value per lb. — Annas		12·22	11·74	11·05	10·83	11·12
	Average declared value per lb. — Pence, at average exchange		1s. 2·92*d*.	1s. 2·17*d*.	1s. 0·60*d*.	0s. 11·80*d*	0s. 11·74*d*.
	Other manufactures—						
	Value	Rx.	21,651,392	21,207,106	21,124,848	25,853,827	23,930,241
	TOTAL COTTON GOODS—Gross imports	Rx.	25,117,360	24,567,646	24,297,026	29,172,231	27,512,274
	Re-exports—						
	Twist and yarn—						
	Quantity	Lbs.	1,344,396	958,419	1,082,610	1,319,248	1,058,963
	Value	Rx.	86,857	65,516	66,303	81,146	69,345
	Other manufactures—						
	Value	Rx.	1,399,010	1,183,088	1,368,715	1,490,700	1,648,312
	Total Re-exports	Rx.	1,485,867	1,248,604	1,435,018	1,571,846	1,717,657
	TOTAL COTTON GOODS—Net imports	Rx.	23,631,493	23,319,042	22,862,008	27,600,385	25,794,617
2	METALS	Value Rx.	5,380,181	4,078,577	4,986,307	4,845,736	5,575,392
3	RAILWAY PLANT AND ROLLING-STOCK	" "	2,870,942	2,830,082	4,317,565	3,327,832	3,826,264
4	SILK (raw and manufactured)	" "	2,170,923	2,020,917	1,830,960	2,177,111	2,918,139
5	SUGAR	" "	1,148,370	2,140,838	1,458,097	2,080,540	2,113,617
6	MACHINERY AND MILLWORK	" "	1,839,816	1,570,824	1,057,833	1,429,764	1,860,583
7	WOOLLEN MANUFACTURES	" "	1,372,403	1,326,669	1,463,023	1,660,905	1,823,358
8	COAL (excluding coke and patent fuel)						
	Quantity	Tons	681,244	713,972	770,517	740,155	821,626
	Value	Rx.	1,104,788	1,199,739	1,249,710	1,258,793	1,599,593
	Average declared value per ton — Rupees		16·22	16·80	16·22	17·01	19·47
	Average declared value per ton — Shillings, at average exchange		26·40	27·03	24·67	24·72	27·42
9	LIQUORS	Value Rx.	1,554,819	1,360,280	1,387,143	1,474,643	1,506,667
10	PROVISIONS	" "	1,033,932	1,103,321	1,101,881	1,179,474	1,504,436
11	OILS	" "	654,228	1,229,497	961,130	1,408,430	1,486,791
12	APPAREL	" "	909,084	890,923	956,097	1,001,848	1,156,182
13	SPICES	" "	557,109	602,165	718,678	663,845	931,518
14	SALT—						
	Quantity	Tons.	383,090	412,839	363,088	416,592	423,897
	Value	Rx.	623,011	649,233	596,048	768,987	795,521
	Average declared value per ton — Rupees		16·26	15·73	16·42	18·46	18·77
	Average declared value per ton — Shillings, at average exchange		26·46	25·31	24·97	26·83	26·43

TABLE III.—*Sea-borne Trade for the first eleven months of the year.*
(*Principal articles arranged in order of their declared value.*)

	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Value of commodities Exported, excluding gold and silver	74,457,959	74,380,930	79,157,402	81,366,106	86,428,508
Value of commodities Imported, excluding gold and silver	50,852,346	50,404,672	56,029,666	58,544,193	63,380,833
EXCESS EXPORTS	23,605,613	23,976,258	23,127,736	22,821,913	23,047,675
Net Imports of silver	6,441,677	10,180,734	6,158,858	8,061,245	7,049,572
Net Imports of gold	4,596,926	2,369,208	1,730,585	2,951,713	2,300,909
TOTAL NET IMPORTS OF GOLD AND SILVER	11,038,603	12,549,942	7,889,443	11,012,958	9,350,481
GRAND TOTAL IMPORTS AND EXPORTS OF ALL KINDS	140,001,659	139,521,800	146,442,972	153,822,459	162,416,638

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE III.—*Sea-borne Trade for the first eleven months of the year*—continued.

No.	EXPORTS.		Eleven months, 1st April to the end of February.				
			1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
1	COTTON, RAW	Quantity . . . . Cwt.	4,503,678	3,387,909	4,536,417	4,657,287	4,343,527
		Value . . . . Rx.	11,812,642	8,786,171	11,226,193	12,332,010	12,214,412
		Average value per lb. . . ₹	0-3-9	0-3-8	0-3-6	0-3-9	0-4-0
	,, MANUFACTURES—						
	TWIST AND YARN	Quantity . . Lbs.	61,006,927	69,489,658	82,676,694	103,729,341	115,742,933
		Value . . . . Rx.	2,260,719	2,445,421	3,018,559	3,717,994	4,670,185
		Average value per lb. ₹	0-5-11	0-5-8	0-5-10	0-5-9	0-6-5
	Other manufactures—value . . . Rx.		791,859	805,155	865,600	1,043,887	1,089,361
	TOTAL COTTON (RAW AND MANUFACTURED) Rx.		14,865,220	12,036,747	15,110,352	17,093,891	17,973,958
2	JUTE (raw and manufactured)—Value . . Rx.		5,889,800	5,016,489	5,430,353	7,259,139	9,722,433
3	OPIUM	Quantity . . . . Chests.	79,247	80,382	88,070	82,613	79,110
		Value . . . . Rx.	9,977,646	9,822,278	10,191,881	9,232,336	9,460,587
		Average value per chest . ₹	1,259-0-11	1,221-15-2	1,157-4-0	1,117-8-8	1,195-14-0
4	SEEDS	Quantity . . . . Cwt.	16,239,624	15,760,875	14,849,048	15,077,692	14,605,680
		Value . . . . Rx.	9,543,640	9,029,893	8,590,881	8,789,736	8,958,440
		Average value per cwt, . ₹	5-14-0	5-11-8	5-12-7	5-13-3	6-2-2
5	WHEAT	Quantity . . . . Cwt.	14,263,914	20,216,118	21,659,241	13,031,489	16,829,114
		Value . . . . Rx.	5,721,098	7,685,963	8,373,563	5,348,318	7,166,562
		Average value per cwt. . . ₹	4-0-2	3-12-10	3-13-10	4-1-9	4-4-2
6	RICE AND PADDY	Quantity . . . . Cwt.	16,630,191	21,408,823	20,587,925	22,411,006	17,555,987
		Value . . . . Rx.	5,637,598	7,133,649	6,968,866	7,409,021	6,102,539
		Average value per cwt. . . ₹	3-6-3	3-5-4	3-6-2	3-4-11	3-7-7
7	TEA	Quantity . . . . Lbs.	62,413,413	67,827,916	77,543,424	86,831,319	95,824,272
		Value . . . . Rx.	3,934,628	4,245,219	4,665,307	5,137,612	5,209,613
		Average value per lb. . . ₹	0-10-1	0-10-0	0-9-8	0-9-6	0-8-8
8	HIDES AND SKINS	Quantity . . . . Cwt.	870,298	963,103	875,558	770,128	757,884
		Value . . . . Rx.	4,279,517	4,659,631	4,561,806	4,291,598	4,273,511
		Average value per cwt. . . ₹	49-2-9	48-6-1	52-1-8	55-11-7	56-6-2
9	INDIGO	Quantity . . . . Cwt.	144,722	126,044	128,902	129,018	133,121
		Value . . . . Rx.	3,835,117	3,629,759	3,472,657	3,638,526	3,740,370
		Average value per cwt. . . ₹	265-0-0	287-15-7	269-6-5	282-0-3	280-15-7
10	COFFEE	Quantity . . . . Cwt.	257,116	273,609	294,071	210,142	285,497
		Value . . . . Rx.	951,191	975,846	1,125,480	1,183,220	1,433,281
		Average value per cwt. . . ₹	36-15-11	35-10-8	38-4-4	56-4-11	50-3-3
11	WOOL (raw and manufactured)—Value . . Rx.		758,953	853,955	917,475	992,513	1,008,990
12	SILK (raw and manufactured)—Value . . Rx.		715,962	602,723	702,303	763,774	713,036
13	TEAK	Quantity . . . Cubic tons	43,795	47,480	21,607	36,409	48,469
		Value . . . . Rx.	490,654	524,417	200,158	323,902	531,801
		Average value per cubic ton . ₹	112-0-7	110-7-2	92-10-2	88-15-5	109-11-6
14	SUGAR . . . . . Rx.		538,358	463,269	470,272	424,369	473,888
15	OILS . . . . . Rx.		446,279	352,454	406,925	417,470	380,603
16	SALTPETRE	Quantity . . . . Cwt.	392,503	370,623	359,257	349,351	387,775
		Value . . . . Rx.	369,646	340,199	329,148	329,515	369,503
		Average value per cwt. . . ₹	9-6-8	9-2-10	9-6-4	9-6-11	9-8-6
17	LAC . . . . . Rx.		534,028	529,711	458,583	458,524	353,413

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE III.—*Sea-borne Trade for the first eleven months of the year*—concluded.

No.	IMPORTS.		Eleven Months, 1st April to the end of February. 1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
1	COTTON— Twist and yarn — Quantity	lbs.	42,652,756	41,038,974	43,504,229	46,098,900	48,209,848
	Value	Rx.	3,139,078	2,852,513	2,960,518	3,189,532	3,446,931
	Average value per lb.	R	0-11-9	0-11-1	0-10-11	0-11-1	0-11-5
	Ditto in sterling at average exchange		1s. 2¼d.	1s. 0⅝d.	1s.	0s. 11¾d.	0s. 11¾d.
	Other manufactures—Value	Rx.	19,292,548	18,973,701	23,578,344	21,593,462	25,234,914
	TOTAL COTTON GOODS—Gross imports	Rx.	22,431,626	21,826,214	26,538,862	24,782,994	28,680,945
	Re-exports— *Twist and yarn* — *Quantity*	*lbs.*	862,546	1,008,115	1,252,289	910,704	1,525,866
	Value	Rx.	58,158	61,632	76,695	58,858	105,979
	Average value per lb.	R	0-10-9	0-9-9	0-9-10	0-10-4	0-11-1
	Other manufactures—Value	Rx.	1,075,055	1,267,783	1,351,181	1,481,772	1,537,813
	Total Re-exports	Rx.	1,133,213	1,329,415	1,427,876	1,540,630	1,643,792
	TOTAL COTTON GOODS—Net imports	Rx.	21,298,413	20,496,799	25,110,986	23,242,364	27,037,153
2	METALS	Value Rx.	4,546,007	4,502,923	4,262,191	4,952,260	3,947,320
3	RAILWAY PLANT AND ROLLING-STOCK	,, ,,	2,574,066	3,854,058	3,117,919	3,322,923	3,504,251
4	SILK (raw and manufactured)	,, ,,	1,896,309	1,732,387	2,000,998	2,688,346	2,399,327
5	MACHINERY AND MILLWORK	,, ,,	1,441,243	979,235	1,252,302	1,649,858	2,184,981
6	OILS	,, ,,	1,127,285	821,644	1,235,681	1,337,586	1,889,799
7	COAL (excluding coke and patent fuel)— Quantity	Tons.	588,173	679,475	648,651	708,599	756,766
	Value	Rx.	985,394	1,097,144	1,076,688	1,367,428	1,726,986
	Average value per ton	R	16-12-1	16-2-4	16-9-7	19-4-9	22-13-2
8	WOOLLEN MANUFACTURES	Value Rx.	1,250,370	1,380,889	1,581,179	1,719,112	1,619,659
9	SUGAR	,, ,,	1,926,411	1,379,888	1,959,382	1,848,829	1,582,199
10	PROVISIONS	,, ,,	1,016,958	1,104,391	1,081,045	1,389,890	1,483,457
11	LIQUORS	,, ,,	1,227,760	1,264,426	1,317,005	1,349,099	1,369,770
12	APPAREL	,, ,,	823,997	871,117	909,646	1,055,797	1,054,237
13	SALT — Quantity	Tons.	385,543	332,291	379,617	411,158	364,381
	Value	Rx.	601,761	542,266	695,295	760,708	805,278
	Average value per ton	R	15-9-9	16-5-1	18-5-1	18-8-0	22-1-7
14	SPICES	Value Rx.	539,636	659,516	608,298	845,118	758,496

TABLE IV.—*Wholesale Prices of typical commodities in Gold and Silver in London and Calcutta in December in each year.*

(*Prices of March 1873=100*).

IN LONDON—(*prices quoted from the* LONDON ECONOMIST.)	Measured in Gold. 1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	Measured in Silver.* 1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.
Scotch pig iron (warrants)	44	41	36	36	35	37	37	35	51	49	42	43	45	48	49	50
Coals, Hetton, Wallsend (London)	51	54	54	52	51	51	49	51	59	65	63	62	66	67	66	71
Copper, Chili Bars	79	73	65	54	45	43	95	87	91	87	76	64	58	56	117	121
Straits Tin	76	64	58	52	64	69	115	68	88	76	68	62	81	89	153	95
Wheat	80	74	70	57	55	61	56	55	92	88	82	68	69	80	74	78
Flour, town-made	91	71	67	54	53	56	54	61	105	85	78	65	68	71	73	85
Beef, inferior	97	97	97	98	75	75	75	67	112	116	113	117	95	97	100	95
Cotton, No. 40, mule twist	77	70	69	70	64	60	62	65	89	84	81	83	82	77	84	91
Wool, Southdown hogs	68	59	61	52	51	59	55	54	78	71	71	63	65	76	73	75
Sugar foreign muscovado	71	62	64	44	60	42	56	53	82	74	75	52	77	55	75	75
Coffee	64	74	83	66	65	86	102	101	74	88	97	79	83	111	136	142
Saltpetre	105	90	87	81	78	77	77	77	121	108	102	97	100	99	103	107
Gold	...	...	...	...	...	...	...	...	115	119	117	119	127	130	134	140
Silver	87	84	85	84	79	77	75	71	...	...	...	...	...	...	...	...
IN CALCUTTA (*prices quoted from the* CALCUTTA PRICE CURRENT).																
Grey shirtings (8¼ lbs)									78	75	74	76	80	81	79	81
Mule twist, white, good, No. 40									81	75	75	72	71	62	72	75
,, ,, turkey red, No. 40 (12 lbs.)									69	55	65	58	57	58	58	57
,, ,, orange, No. 40—60									85	80	82	78	73	75	86	85
Copper, sheathing									87	79	77	65	58	65	90	99
Iron, flat, bolt, bar and square									65	60	62	54	50	53	59	65
Spelter, hard									96	125	79	84	97	109	128	107
Hides, buffalo, slaughtered									88	87	72	71	77	80	69	74
Indigo, good									113	101	116	103	110	72	82	93
Jute, picked									140	96	164	110	118	131	153	192
Lacdye, fine									36	27	...	...	...	...	...	...
Shell lac, fine, orange									93	80	98	56	59	56	68	76
Linseed, fine, bold, clean									93	86	95	95	101	98	94	112
Rice, ballam									97	109	138	139	176	106	118	147
Silk, raw, Cossimbazar									86	78	66	60	73	89	64	76
Tea, good, Souchong									82	59	64	55	64	55	50	52
Wheat, doodiah									92	84	85	66	72	81	76	87
Gold									112	115	112	119	122	123	131	135

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE V.—Statement showing the true financial results to the Revenues of India of the guarantee of interest upon the Capital of Guaranteed Railway Companies.

	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89. Budget Estimate.	1888-89. Revised Estimate.	1889-90. Budget Estimate.
	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.
Open mileage at end of official year	4,636	4,528	*3,921	3,896	3,912	3,910	†3,219½	3,219½
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Gross traffic receipts	7,836,035	7,606,685	7,809,537	7,280,512	7,241,465	6,985,000	7,344,000	6,917,500
Working expenses	4,147,892	4,128,385	4,084,462	3,633,396	3,604,795	3,580,000	3,691,500	3,357,500
Percentage of working expenses on receipts	52·86	54·27	52·30	49·91	49·78	51·25	50·27	48·54
Net traffic receipts	3,688,143	3,478,300	3,725,075	3,647,116	3,636,670	3,405,000	3,652,500	3,560,000
Net gain by the remittance to England of Capital receipts and disbursements in India at the contract rates of exchange instead of at the average yearly rates obtained for the Secretary of State's bills	...	1,036	...	...	...	...	...	...
Total Revenue	3,688,143	3,479,336	3,725,075	3,647,116	3,636,670	3,405,000	3,652,500	3,560,000
Gross guaranteed interest paid in India	12,521	29,650	49,767	10,648	25,595	8,500	7,200	30,100
Ditto in London £	3,284,241	3,217,240	3,180,735	2,696,976	2,694,920	2,722,000	2,697,800	2,327,000
Total guaranteed interest (sterling payments converted at the average exchange of the year)	4,047,246	4,028,654	4,231,707	3,721,864	3,852,947	3,873,700	3,959,500	3,439,100
Surplus paid to Railway Companies	569,946	431,495	397,129	534,598	662,622	470,000	524,300	612,500
Land and Supervision	67,326	61,457	79,553	66,235	51,436	57,500	44,800	37,500
Interest on Revenue balances	1,872	1,865	1,419	1,827	2,265	3,000	3,300	...
Net loss on receipts and disbursements of Capital in India calculated in the same way as the gain	86,675	...	48,006	115,343	78,683	93,200	103,900	92,010
Total Expenditure	4,773,065	4,523,471	4,757,814	4,439,867	4,647,953	4,497,400	4,635,800	4,181,110
Net Expenditure from the Public Treasury	1,084,922	1,044,135	1,032,739	792,751	1,011,283	1,092,400	983,300	621,110
Net Revenue	...	...	...	...	...	...	...	....

* The Sind, Punjab and Delhi Railway, 691 miles, was purchased by the State on 1st January 1886, and the mileage is shown under State Railways.

† The Oudh and Rohilkhund Railway, 692 miles, was purchased by the State on 1st January 1889 and the mileage is shown under State Railways.

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE V.—Actual Capital expenditure on State Railways in 1887-88, and estimated expenditure on such works in 1888-89 and 1889-90, and to end of 1889-90.

Railways.	Accounts, 1887-88.	Revised Estimate, 1888-89.	Budget Estimate, 1889-90.	To end of 1889-90.	Sanctioned outlay.	Balance remaining unspent.
Open Lines.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
East Indian	58,287	5,000	130,000	14,331,735	14,331,735	..
Rajputana-Malwa	126,558	28,700	30,800	9,312,425	9,312,425	...
Holkar	884	1,700	4,900	1,303,195	1,303,195	...
Rewari-Ferozepore	—14,319	5,300	9,300	1,274,563	1,274,563	...
Bhopal	...	...	...	131,057	131,057	...
Wardha Coal	—14,180	—2,500	1,300	710,020	710,020	...
Umaria Colliery	15,353	12,800	12,000	99,016	99,016	...
Burma	22,780	84,180	19,050	2,994,765	2,994,765	...
Jorhat	5,416	3,500	400	72,983	72,983	..
Cherra-Companygunj	10,354	1,520	...	76,054	76,054	...
Eastern Bengal	206,858	132,470	198,950	6,737,130	6,737,130	...
Tirhoot	34,577	19,600	} 15,000	2,117,018	2,117,018	...
Assam-Behar—Tirhoot Section	41,042	74,200				
Patna-Gya	2,403	6,200	5,000	437,675	437,675	...
Nalhati	—23	650	...	35,032	35,032	...
Kaunia-Dhurla	—185	—1,000	—200	95,028	95,028	...
Oudh and Rohilkhund	...	10,395,400	53,200	10,448,600	10,448,600	...
Dildarnagar-Ghazipur	—3	340	...	70,642	70,642	...
Cawnpore-Achnera	—9,882	14,300	5,000	1,167,651	1,167,651	...
Bareilly-Pilibhit	1,772	680	1,200	153,844	153,844	...
Lucknow-Sitapur-Seramau	65,360	13,960	10,000	394,962	512,690	117,728
North-Western { Ordinary Works	} 952,113	{ 84,600	129,200 }	24,687,166	24,687,166	...
North-Western { Military requirements		800	83,200 }			
Sind-Pishin—Main line	164,172	205,260	124,400	4,866,709	4,866,709	...
Amritsar-Pathankot	—1,098	700	1,900	562,329	562,329	...
Villupuram-Dharmaveram—Nellore Branch	85,765	14,140	—10,000	630,716	630,716	...
Dhond and Manmad	1,217	2,700	3,500	1,101,644	1,101,644	...
Total	1,755,221	11,105,200	828,100	83,811,959	83,929,687	117,728
Lines under Construction.						
North Western—Gradient Improvements	...*	25,700	100,000	208,991	500,000	291,009
East Indian—Barrakar Branch	...	...	110,000	110,000	110,000‖	...
Bhopal (alterations and improvements)	...	...	20,000	20,000	20,000‖	...
Tounghoo-Mandalay Extension	1,056,938	741,520	42,660	2,066,679	2,044,434	—22,245‡
Mu Valley	...	...	200,000	200,000	2,160,000†	1,960,000
Assam-Behar—Assam-Behar Section	172,494	222,900	87,300	1,116,976	1,155,382	38,406
Sind-Sagar—Western Section	230,817	187,600	49,400	2,171,145	2,509,867	338,722
Chenab Bridge	9,211	226,700	171,100	407,011	407,500†	489
Peshawar Jumrood	...	...	70,000	70,000	70,000†	...
Sind-Pishin—Chaman Extension—Construction	166,618	502,900	523,900	1,216,329	1,311,197	94,868
,, ,, Petroleum Operations	...	1,100	5,000	6,100	6,100	...
Bolan (high level line)	77,247	91,630	9,758	178,635	155,176	—23,459§
Jummu-Kashmir	...	12,000	23,000	35,000	35,000†	...
Kandahar Reserve Material	48,015	—111,100	—5,000	261,031	261,031†	...
Bezvada Extension	84,983	54,000	3,500	143,130	167,000	23,870
Villupuram-Dharmaveram	1,426	99,000	1,021,600	1,152,518	1,962,212	809,694
Kistna Ferry		...	20,000	20,000	20,000‖	..
Total	1,847,749	2,053,950	2,452,218	9,383,545	12,894,899	{ 3,557,058 / —45,704
Carried forward	3,602,970	13,159,150	3,280,318	93,195,504	96,824,586	{ 3,674,786 / —45,704

† Approximate Estimates.

‡ It is estimated that stores to the value of Rx. 25,000 will be in hand at the end of 1889-90.

§ A Revised Estimate has been called for.

* Not known separately. Included under North Western Railway above.

‖ These represent sums held in Reserve for expenditure likely to be incurred during 1889-90, if the projects are sanctioned.

APPENDIX.

TABLE VI.—Actual Capital expenditure on State Railways in 1887-88, and estimated expenditure on such works in 1888-89 and 1889-90, and to end of 1889-90—*contd.*

RAILWAYS.	Accounts, 1887-88.	Revised Estimate, 1888-89.	Budget Estimate, 1889-90.	To end of 1889-90.	Sanctioned outlay.	Balance remaining unspent.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought over	3,602,970	13,159,150	3,280,318	93,195,504	96,824,586	3,674,786 —45,704
LINES UNDER SURVEY.						
Hindupur Extension Survey	119	560	300	4,481	4,481	...
LINES IN ABEYANCE OR TRANSFERRED TO COMPANIES.						
Sindia	189	—921,000	...	...	...	...
Katni-Umaria	11,094	—485,700	...	...	...	...
Nagpur-Chhattisgarh	—1,210,255	...	...	...	...	...
Bengal-Nagpur	—169,701	...	...	...	...	...
Ranaghat-Bhagwangola	10	80	...	30,264	30,264	...
Southern Mahratta	...	...	...	52,707*	52,707	...
Bellary-Kistna	421 232	300	...	1,654,865	1,654,865	...
Bilaspur-Etawah	—10,428	...	...	7,514	7,514	...
Vizagapatam-Raipur	...	...	...	24,504	24,504	...
Total	—957,859	—1,406,320	...	1,769,854	1,769,854	...
Stores and Reserve	—312,509	—34,610	159,582	189,265	189,265	...
Metre gauge Rolling Stock, Plant and Machinery to be taken back from the Bengal-Nagpur Railway	...	...	132,000	132,000	132,000	...
GRAND TOTAL	2,332,721	11,718,780	3,572,200	95,291,104	98,920,186	3,674,786 —45,704
Distributed as under:—						
Capital expenditure on Public Works (not charged against Revenue)—						
State Railways—Construction	2,251,776	11,700,800	3,562,000	86,449,697	...	...
Famine Relief and Insurance—						
Protective Railways	...	...	...	2,933,979	...	...
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	80,945	17,980	10,200	5,907,428	...	...
Total as above	2,332,721	11,718,780	3,572,200	95,291,104	...	...

* Represents depreciation on works and stores allowed by Government on transfer to the Company.

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE VII.—Capital expenditure on Irrigation—Major Works, in 1887-88, and estimated expenditure on such works in 1888-89, 1889-90, and to the end of 1889-90, &c.

	Accounts, 1887-88.	Revised Estimate, 1888-89.	Budget Estimate, 1889-90.	Total to end of 1889-90.	Sanctioned Estimate.	Balance of sanctioned Estimate remaining to be spent.
IRRIGATION WORKS.	£	£	£	£	£	£
CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.						
Orissa canals	40,610	60,430	50,000	2,401,814	3,110,213	708,399
Midnapore canal	135	570	3,000	829,905	824,900	...
Tidal canal	...	...	...	179,549	177,270	...
Sone canals	13,817	23,000	13,000	2,549,624	2,788,870	239,246
Ganges canal	8,845	7,638	9,554	2,672,913	2,923,442	250,529
Lower Ganges canal	136,442	93,084	71,063	3,091,049	2,772,451	...
Agra canal	4,824	4,930	3,175	845,768	871,670	25,902
Eastern Jumna canal	1,733	9,413	11,708	315,756	344,191	28,435
Western Jumna canal	27,874	18,800	15,000	1,067,718	1,078,050	10,332
Bari Doab canal	1,710	14,200	10,000	1,576,662	1,579,860	3,198
Sirhind canal (State outlay)	75 068	27,400	15,000	2,246,698	2,226,440	...
Chenab canal	77,306	56,700	50,000	356,906	293,559	...
Jhelum canal	...	...	50,000	50,000	...	...
Sirsa Branch Canal	...	...	40,000	40,000	289,267	249,267
Godavari Delta System	19,422	11,829	12,000	1,090,386	1,108,869	18,483
Kistna " "	41,306	51,584	49,000	881,986	1,391,978	509,992
Sangam Anicut "	13,075	9,762	5,500	300,170	289,644	...
Periyar Project	27,099	76,700	80,000	183,799	542,500	358,801
Desert canal	5,716	4,061	3,000	124,739	123,479	...
Begari canal	609	...	...	162,561	162,561	...
Eastern Nara Works	11,375	10,545	11,000	511,605	527,670	16,065
Mutha canals	6,781	4,896	4 500	607,200	605,323	...
Other projects	22,096	14,942	28,742	3,252,986	...	...
	535,843	500,484	535,242	25,339,794	...	
Deduct—Outlay incurred from ordinary funds	2,795	7,484	7,742	5,441,614	...	
TOTAL	533,048	493,000	527,500	19,898,180	...	
FAMINE RELIEF AND INSURANCE.						
PROTECTIVE IRRIGATION WORKS.						
Betwa canal	7,571	4,100	2,700	396,099	425,141	29,042
Swat River canal	8,207	5,400	7,000	345,650	354,581	8,931
Rushikulya project	25,457	26,700	35,000	142,177	260,139	117,962
Nira canal	39,794	35,966	33,000	464,485	397,736	...
Other projects (including grants-in-aid)	9,976	534	2,300	410,676	...	...
	91,005	72,700	80,000	1,759 087	...	
Deduct—Outlay incurred from ordinary funds	...	...	...	285,434	...	
TOTAL	91,005	72,700	80,000	1,473,653	...	
GRAND TOTAL	624,053	565,700	607,500	21,371,833	...	

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

ABLE VIII.—Gross receipts, working expenses, and net traffic receipts of Guaranteed and State Railways for five years ending 1887-88, with Revised Estimates for 1888-89 and Budget Estimates for 1889-90.

	Accounts.					Revised Estimate, 1888-89.	Budget Estimate, 1889-90.
	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.		
GUARANTEED RAILWAYS.	M.	M.	M.	M.	M.	M.	M.
Open mileage at beginning of year	4,611	4,636	4,528	3,921*	3,896	3,912	‡3,219½
Gross receipts.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Eastern Bengal	488,951	82,325	...	...	...	...	...
Madras	691,041	716,965	760,952	794,264	821,527	845,000	850,000
South Indian	400,362	423,774	450,440	512,196	506,398	545,000	560,000
Bombay, Baroda and Central India	1,211,703	1,221,595	1,318,202	1,343,613	1,227,163	1,290,000	1,307,500
Great Indian Peninsula	3,342,851	3,514,397	3,654,192	3,971,652	3,984,601	4,180,000	4,200,000
Oudh and Rohilkhund	578,858	517,633	571,517	658,787	701,776	484,000	...
Sind, Punjab and Delhi	1,122,269	1,129,996	1,054,234	...	...	...	...
TOTAL	7,836,035	7,606,685	7,809,537	7,280,512	7,241,465	7,344,000	6,917,500
Working expenses.							
Eastern Bengal	262,305	85,153	...	...	...	...	...
Madras	404,655	424,121	439,380	504,611	513,922	500,000	510,000
South Indian	252,836	281,515	297,325	346,206	372,378	372,500	375,000
Bombay, Baroda and Central India	497,646	550,449	543,498	562,972	520,158	555,000	542,500
Great Indian Peninsula	1,751,373	1,779,690	1,850,110	1,857,344	1,842,185	1,950,000	1,930,000
Oudh and Rohilkhund	303,145	307,793	367,053	362,263	356,152	314,000	...
Sind, Punjab and Delhi	675,932	699,664	587,096	...	...	...	...
TOTAL	4,147,892	4,128,385	4,084,462	3,633,396	3,604,795	3,691,500	3,357,500
Net traffic receipts.							
Eastern Bengal	226,646	—2,828	...	...	...	...	...
Madras	286,386	292,844	321,572	289,653	307,605	345,000	340,000
South Indian	147,526	142,259	153,115	165,990	134,020	172,500	185,000
Bombay, Baroda and Central India	714,057	671,146	774,704	780,641	707,005	735,000	765,000
Great Indian Peninsula	1,591,478	1,734,707	1,804,082	2,114,308	2,142,416	2,230,000	2,270,000
Oudh and Rohilkhund	275,713	209,840	204,464	296,524	345,624	170,000	...
Sind, Punjab and Delhi	446,337	430,332	467,138	...	...	...	...
TOTAL	3,688,143	3,478,300	3,725,075	3,647,116	3,636,670	3,652,500	3,560,000

* The Sind, Punjab and Delhi Railway, 691 miles, was purchased by the State on 1st January 1886, and the mileage is shown under State Railways.

† The Bellary Branch of the Madras Railway, 33 miles in length, having been transferred to the Southern Mahratta Railway, the mileage is shown under State Railways.

‡ The Oudh and Rohilkhund Railway, 692 miles, was purchased by the State on 1st January 1889, and the mileage is shown under State Railways.

APPENDIX.

STATE RAILWAYS.	Accounts. 1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	Revised Estimate, 1888-89.	Budget Estimate, 1889-90.
	M.	M.	M.	M.	M.	M.	M.
Open mileage at beginning of year	5,153	5,632	(a) 6,966	7,227	8,081	8,979	(b) 10,429
Gross receipts.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
East Indian	4,999,462	4,310,425	4,703,587	4,707,202	4,603,216	4,450,300	4,460,300
Rajputana-Malwa	1,364,850	1,399,592	1,665,023	1,688,259	1,698,296	1,875,000	1,880,000
Cawnpore-Achnera	57,736	92,930	95,819	130,092			
Sindia	25,155	36,833	39,408	39,183	45,739	37,000	7,000
Bhopal	2,557	1,281	2,643	3,505	4,976	5,500	13,700
Wardha Coal	76,529	67,822	64,820	74,742	78,021	85,500	86,000
Bengal-Nagpur	129,565	136,239	147,349	131,760	137,477	188,500	270,000
Katni-Umaria	...	...	...	3,326	8,125	...	...
Umaria Colliery	...	1,572	2,224	6,873	11,447	17,300	35,000
Burma	167,717	216,640	233,585	291,663	331,041	327,500	345,000
Tounghoo-Mandalay	...	...	...	...	...	20,000	115,000
Jorhat	...	383	3,624	3,911	4,968	6,000	6,000
Cherra-Companygunj	...	...	...	226	1,220	1,000	1,200
Eastern Bengal: Eastern Bengal	31,806	463,346	455,588	537,136			
Eastern Bengal: Northern Bengal	213,274	216,628	233,920	262,401	958,431	1,050,000	1,070,000
Eastern Bengal: Kaunia-Dhurla	14,080	15,676	12,981	14,543			
Eastern Bengal: Dacca	...	2,559	12,723	27,997			
Tirhoot	98,167	124,972	128,026	159,921	180,506	165,000	180,000
Nalhati	8,063	7,638	7,880	8,654	9,405	10,200	10,100
Patna-Gya	47,019	51,793	51,750	53,645	52,887	49,800	49,000
Bengal Central	...	...	54,129	34,575	75,538	70,000	72,500
Oudh and Rohilkhund	...	...	...	...	...	170,000	740,000
Benares Branch	...	...	...	...	175	700	...
Indian Midland	...	...	...	9,234	30,563	112,500	500,000
Dildarnagar-Ghazipur	3,480	4,673	4,650	4,738	4,833	4,600	4,700
Bareilly-Pilibhit	...	899	8,393	10,126	9,5[illegible]8	9,400	10,000
Lucknow-Sitapur-Seramau	...	...	...	1,656	18,305	25,500	27,000
North Western	1,010,063	1,126,401	1,808,224	2,373,245	2,188,185	2,550,000	2,600,000
Amritsar-Pathankot	...	19,958	28,985	7,320†	7,350†	8,750†	10,200†
Villupuram-Dharmaveram—Nellore Branch	...	...	...	...	4,845	23,600	25,000
Bellary-Kistna	...	...	...	...	6,181	...	...
Dhond and Manmad*	19,165	20,427	22,062	23,376	22,734	25,200	25,200
Southern Mahratta	77	33,244	102,818	182,317	326,423	392,500	440,000
Mysore	...	...	...	37,401	51,481	59,000	108,600
Bezvada Extension	...	...	...	...	...	...	12,000
TOTAL	8,268,765	8,351,931	9,890,211	10,829,027	10,871,926	11,740,350	13,103,500
Working expenses.							
East Indian	1,996,842	1,829,235	1,882,269	1,721,762	1,662,581	1,690,000	1,725,000
Rajputana-Malwa	728,710	772,169	897,238	899,303	907,154	960,000	977,500
Cawnpore-Achnera	36,802	68,492	79,222	80,728			
Sindia	11,361	19,572	19,440	19,472	21,322	17,800	18,000
Bhopal	2,984	1,746	3,731	2,556	4,457	5,000	11,400
Wardha Coal	21,620	47,603	51,594	59,627	68,028	64,000	64,000
Bengal-Nagpur	64,572	80,480	94,705	80,370	86,760	110,500	145,000
Katni-Umaria	...	...	...	2,588	9,600	...	...
Umaria Colliery	...	1,379	9,265	8,143	2,634	16,800	24,000
Burma	102,117	134,468	174,769	173,250	175,841	200,000	180,000
Tounghoo-Mandalay	...	...	...	...	...	20,000	100,000
Jorhat	...	725	4,229	5,376	6,441	5,700	5,500
Cherra-Companygunj	...	...	...	2,361	3,716	2,200	2,300
Eastern Bengal: Eastern Bengal	19,513	197,262	298,637	326,752			
Eastern Bengal: Northern Bengal	123,543	152,031	149,034	141,174	481,139	490,000	500,000
Eastern Bengal: Kaunia-Dhurla	7	11,980	11,019	11,229			
Eastern Bengal: Dacca	...	707	18,458	28,699			
Carried over	3,118,139	3,317,849	3,693,610	3,563,396	3,429,673	3,582,000	3,752,700

* The working of this line has been transferred to the Great Indian Peninsula Railway from 1st January 1881; the Government of India only receives a percentage of the gross receipts.

† Net Receipts.

(a) Includes one-fifth the length of the Bhopal Railway and the whole length of the Sind, Punjab and Delhi Railway.

(b) Includes the length of the Oudh and Rohilkhund Railway.

APPENDIX.

	Accounts.					Revised Estimate, 1888-89.	Budget Estimate, 1889-90.
	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.		
Working expenses—continued.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	3,118,139	3,317,849	3,693,610	3,563,396	3,429,673	3,582,000	3,752,700
Tirhoot	67,863	96,847	91,558	98,583	106,156	97,500	97,000
Nalhati	5,632	7,213	6,678	6,711	6,192	8,000	7,600
Patna-Gya	23,356	29,825	27,179	27,898	24,613	23,900	23,500
Bengal Central	...	...	54,713	43,351	67,611	50,000	46,500
Oudh and Rohilkhund	...	...	...	...	...	57,500	360,000
Benares Branch	...	...	...	...	69	80	...
Indian Midland	...	...	...	8,199	20,098	75,000	350,000
Dildarnagar-Ghazipur	1,222	2,727	2,436	2,461	2,245	2,200	2,300
Bareilly-Pilibhit	...	1,385	6,113	7,675	6,766	6,700	7,000
Lucknow-Sitapur-Seramau	...	...	...	1,207	14,998	18,500	19,500
North Western	643,987	600,255	845,651	1,316,886	1,633,529	1,755,000	1,780,000
Amritsar-Pathankot	...	17,535	24,171	—2,218	...	...	...
Villupuram-Dharmaveram—Nellore Branch	...	...	...	...	9,154	27,000	24,000
Bellary-Kistna	...	...	...	...	8,519	...	...
Dhond and Manmad*	...	...	...	...	...	...	...
Southern Mahratta	172	33,183	81,302	125,596	222,138	292,500	320,000
Mysore	...	...	...	20,144	42,426	47,500	76,000
Bezvada Extension	...	...	...	...	...	...	8,000
Exchange	29,752	38,795	...	...	...	...	...
TOTAL	3,890,123	4,145,614	4,833,411	5,219,889	5,594,187	6,043,380	6,874,100
Net Traffic receipts.							
East Indian	3,002,620	2,481,190	2,821,318	2,985,440	2,940,635	2,760,300	2,735,300
Rajputana-Malwa	636,140	627,423	767,785	788,956	791,142	915,000	902,500
Cawnpore-Achnera	20,934	24,438	16,597	49,364			
Sindia	13,794	17,261	19,968	19,711	24,417	19,200	—11,000
Bhopal	—427	—465	—1,088	949	519	500	2,300
Wardha Coal	54,909	20,219	13,226	15,115	9,993	21,500	22,000
Bengal-Nagpur	64,993	55,759	52,644	51,390	50,717	78,000	125,000
Katni-Umaria	...	...	...	738	—1,475	...	...
Umaria Colliery	...	193	—7,041	—1,276	8,813	500	11,000
Burma	65,600	82,172	58,816	118,413	155,200	127,500	165,000
Tounghoo-Mandalay	...	...	...	...	...	...	15,000
Jorhat	...	—342	—605	—1,465	—1,473	300	500
Cherra-Companygunj	...	...	...	—2,135	—2,496	—1,200	—1,100
EASTERN BENGAL: Eastern Bengal	12,293	266,084	156,951	210,384	477,292	560,000	570,000
EASTERN BENGAL: Northern Bengal	89,731	64,597	84,886	121,227			
EASTERN BENGAL: Kaunia-Dhurla	4,005	3,696	1,962	3,314			
EASTERN BENGAL: Dacca	...	1,852	—5,735	—702			
Tirhoot	30,304	28,125	36,468	61,338	74,350	67,500	83,000
Nalhati	2,431	425	1,202	1,943	3,213	2,200	2,500
Patna-Gya	23,663	21,968	24,571	25,747	28,274	25,900	25,500
Bengal Central	...	...	—584	—8,776	7,927	20,000	26,000
Oudh and Rohilkhund	...	...	...	...	...	112,500	380,000
Benares Branch	...	...	...	...	106	620	...
Indian Midland	...	...	...	1,035	10,465	37,500	150,000
Dildarnagar-Ghazipur	2,258	1,946	2,214	2,277	2,588	2,400	2,400
Bareilly-Pilibhit	...	—486	2,280	2,451	2,792	2,700	3,000
Lucknow-Sitapur-Seramau	...	...	...	449	3,307	7,000	7,500
North Western	366,076	526,146	962,573	1,056,359	554,656	795,000	820,000
Amritsar-Pathankot	...	2,423	4,814	9,538	7,350	8,750	10,200
Villupuram-Dharmaveram—Nellore Branch	...	...	...	...	—4,309	—3,400	1,000
Bellary-Kistna	...	...	...	...	—2,338	...	...
Dhond and Manmad*	19,165	20,427	22,962	23,376	22,734	25,200	25,200
Southern Mahratta	—95	61	21,516	56,721	104,285	100,000	120,000
Mysore	...	...	...	17,257	9,055	11,500	32,600
Bezvada Extension	...	...	...	...	...	...	4,000
Exchange	—29,752	—38,795	...	...	...	...	...
TOTAL	4,378,642	4,206,317	5,056,800	5,609,138	5,277,739	5,696,970	6,229,400

* The working of this line has been transferred to the Great Indian Peninsula Railway from 1st January 1881; the Government of India only receives a percentage of the gross receipts.

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE IX.—Gross earnings, working expenses and net earnings of Irrigation—Major Works, for five years ending 1887-88, with Revised Estimate for 1888-89, and Budget Estimate for 1889-90.

	Actuals.					Revised Estimate, 1888-89.	Budget Estimate, 1889-90.
	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.		
	£	£	£	£	£	£	£
Direct Receipts—							
Orissa canals	23,787	14,358	20,735	17,961	22,304	21,600	21,600
Midnapore canal	26,457	25,796	26,249	23,419	23,438	24,000	24,000
Tidal canal	6,359	4,351	5,245	5,440	4,186	4,900	4,900
Sone canals	60,381	86,247	106,264	91,843	60,395	85,300	85,300
Ganges canal	242,697	291,662	194,967	220,926	197,254	213,200	213,200
Lower Ganges canal	151,441	169,434	135,688	105,666	106,614	130,470	130,470
Agra canal	64,373	79,190	46,689	61,338	48,148	45,740	45,740
Eastern Jumna canal	76,452	79,374	61,034	69,864	70,305	71,310	71,310
Betwa canal	...	...	...	2,070	3,057	7,200	7,200
Western Jumna canal	139,240	160,237	82,635	83,898	135,366	97,300	116,000
Chenab canal	...	...	...	...	25	4,000	6,000
Bari Doab canal	100,354	105,421	118,887	129,138	126 141	136,000	125,000
Sirhind canal	22	3,249	13,467	35,491	69,900	110,000	125,000
Swat River canal	...	...	25	2,672	10,326	22,700	22,500
Godavari Delta System	7,560	9,601	10,738	10,601	12,431	11,300	11,500
Kistna " "	3,356	3,300	3,522	3,791	4,394	4,162	4,265
Sangam anicut "	...	...	...	...	86	...	60
Desert canal	1,519	2,865	2,158	3,735	3,697	5,334	4,363
Begari canal	3,117	3,456	3,131	4,544	2,549	3,828	3,459
Eastern Nara Works	2,193	1,804	1,872	1,772	1,599	1,901	1,976
Mutha canals	15,834	14,069	15,055	18,340	18,958	18,940	19,740
Nira canal	...	...	24	274	768	939	1,640
Other projects	11,439	20,612	16,388	17,041	29,020	40,552	44,905
Total	936,581	1,075,026	864,773	909,824	950,961	1,060,676	1,090,128
Portion of Land Revenue due to Irrigation—							
Ganges canal	44,301	44,301	44,301	44,301	44,301	44,301	44,301
Lower Ganges canal	20,783	20,783	20,783	20,783	20,783	20,959	20,959
Eastern Jumna canal	22,154	22,154	22,153	22,153	22,154	22,153	22,153
Western Jumna canal	6,265	5,832	5,833	5,832	5,140	5,500	5,500
Bari Doab canal	66,189	27,557	34,250	60,497	37,526	39,000	30,000
Godavari Delta System	153,262	160,678	173,695	178,140	183,853	182,780	190,380
Kistna " "	94,929	101,609	110,592	113,667	132,273	130,340	139,650
Sangam Anicut System	...	...	3,970	5,824	8,041	9,405	11,400
Desert canal	8,534	10,834	9,389	6,072	8,254	9,140	9,640
Begari canal	15,163	20,386	23,651	19,377	19,391	23,234	23,804
Eastern Nara Works	14,236	17,880	19,039	22,753	28,020	31,234	36,394
Mutha canals	...	...	—345	—476	—468	...	...
Nira canal	...	...	...	—6	—31	...	...
Other projects	88,310	33,804	95,296	98,552	93,318	94,056	95,226
Total	55[illegible],126	46[illegible],818	562,607	597,469	602,555	612,102	629,407
Total Revenue—							
Orissa canals	23,787	14,358	20,735	17,961	22,304	21,600	21,600
Midnapore canal	26,457	25,796	26,249	23,419	23,438	24,000	24,000
Tidal canal	6,359	4,351	5,245	5,440	4,186	4,900	4,900
Sone canals	60,381	86,247	106,264	91,843	60,395	85,300	85,300
Ganges canal	286,998	335,963	239,268	265,227	241,555	257,501	257,501
Lower Ganges canal	172,224	190,217	156,471	126,449	127,397	151,429	151,429
Agra canal	64,373	79,190	46,689	61,338	48,148	45,740	45,740
Eastern Jumna canal	98,606	101,528	83,187	92,017	92,459	93,463	93,463
Betwa canal	...	...	...	2,070	3,057	7,200	7,200
Western Jumna canal	145,505	166,069	88,468	89,730	140,506	102,800	121,500
Chenab canal	...	...	...	...	25	4,000	6,000
Bari Doab canal	166,543	132,978	153,137	189,635	163,667	175,000	155,000
Sirhind canal	22	3,249	13,467	35,491	69,900	110,000	125,000
Swat River canal	...	...	25	2,672	10,326	22,700	22,500
Godavari Delta System	160,822	170,279	184,433	188,741	196,284	194,080	201,880
Kistna " "	98,285	104,909	114,114	117,458	136,667	134,502	143,915
Sangam Anicut System	...	...	3,970	5,824	8,127	9,405	11,660
Desert canal	10,053	13,699	11,547	9,807	1[illegible],951	14,474	14,003
Begari canal	18,280	23,842	26,782	23,921	21,940	27,062	27,261
Eastern Nara Works	16,429	19,684	20,911	24,525	29,619	33,135	38,370
Mutha canals	15,834	13,752	14,710	17,864	18,490	18,940	19,740
Nira canal	...	...	24	268	737	939	1,640
Other projects	99,749	54,733	111,684	115,593	122,338	134,608	140,131
Total	1,470,707	1,540,844	1,427,380	1,507,293	1,553,516	1,672,778	1,719,535

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE IX.—Gross earnings, working expenses and net earnings of Irrigation—Major Works, for five years ending 1887-88, with Revised Estimate for 1888-89 and Budget Estimate for 1889-90—*contd.*

	Actuals.					Revised Estimate, 1888-89.	Budget Estimate, 1889-90.
	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.		
	£	£	£	£	£	£	£
WORKING EXPENSES—							
Orissa canals	29,313	31,573	34,258	50,193	48,131	43,000	42,500
Midnapore canal	21,565	22,317	20,985	22,637	24,007	23,430	21,000
Tidal canal	4,658	3,689	4,862	2,284	6,490	7,700	4,500
Sone canals	51,447	60,396	55,237	58,146	71,731	68,500	74,000
Ganges canal	86,198	92,609	86,026	85,535	88,300	91,069	89,675
Lower Ganges canal	64,751	82,154	81,327	79,186	86,397	97,189	93,156
Agra canal	23,859	26,565	26,313	28,337	24,478	26,192	26,699
Eastern Jumna canal	19,564	19,164	18,128	20,562	19,266	23,117	22,538
Betwa canal	...	...	208	6,995	8,295	10,274	10,930
Western Jumna canal	44,284	44,177	47,834	48,869	55,527	46,500	40,000
Chenab canal	...	...	...	...	5,733	7,900	7,500
Bari Doab canal	52,960	47,289	52,014	55,781	49,665	56,700	49,000
Sirhind canal	1,653	14,022	21,276	23,071	34,537	53,500	45,000
Swat River canal	...	...	2,372	5,243	8,375	9,400	10,600
Godavari Delta System	38,243	50,476	56,486	48,594	51,680	49,898	46,400
Kistna " "	27,922	27,691	29,413	32,514	32,663	32,473	33,800
Sangam Anicut System	...	...	468	2,577	4,369	4,530	4,550
Desert canal	2,040	3,149	2,848	4,075	4,041	2,940	2,540
Begari canal	5,549	5,835	5,042	5,300	6,126	6,597	5,850
Eastern Nara Works	5,903	6,488	6,467	6,443	5,474	7,587	6,627
Mutha canals	5,961	6,831	6,120	6,838	6,034	6,477	6,300
Nira canal	...	...	1,256	1,822	1,673	2,470	3,220
Other projects	28,967	26,998	34,210	31,771	34,615	41,998	45,563
TOTAL	514,837	571,423	593,150	626,773	677,607	719,441	691,948
NET REVENUE—							
Orissa canals	—5,526	—17,215	—13,523	—32,232	—25,827	—21,400	—20,900
Midnapore canal	4,892	3,479	5,264	782	—569	570	3,000
Tidal canal	1,701	662	386	3,156	—2,304	—2,800	400
Sone canals	8,934	25,851	51,027	33,697	—11,336	16,800	11,300
Ganges canal	200,800	243,354	153,242	179,692	153,255	166,432	167,826
Lower Ganges canal	107,473	108,063	75,144	47,263	41,000	54,240	58,273
Agra canal	40,514	52,625	20,376	33,001	23,670	19,548	19,041
Eastern Jumna canal	79,042	82,364	65,059	71,455	73,193	70,346	70,925
Betwa canal	...	...	—208	—4,925	—5,238	—3,074	—3,730
Western Jumna canal	101,221	121,892	40,634	40,861	84,979	56,300	81,500
Chenab canal	...	...	...	...	—5,708	—3,900	—1,500
Bari Doab canal	113,583	85,689	101,123	133,854	114,002	118,300	106,000
Sirhind canal	—1,631	—10,773	—7,809	12,420	35,363	56,500	80,000
Swat River canal	...	...	—2,347	—2,571	1,951	13,300	11,900
Godavari Delta System	122,579	119,803	127,947	140,147	144,604	144,182	155,480
Kistna " "	70,363	77,218	84,701	84,944	104,004	103,029	110,115
Sangam Anicut System	...	...	3,502	3,247	3,758	4,875	6,910
Desert canal	8,013	10,550	8,699	5,732	7,910	11,534	11,463
Begari canal	12,731	18,007	21,740	18,621	15,814	20,465	21,413
Eastern Nara Works	10,526	13,196	14,444	18,082	24,145	25,548	31,743
Mutha canals	9,873	6,921	8,590	11,026	12,456	12,403	13,440
Nira canal	...	...	—1,232	—1,554	—936	—1,531	—1,580
Other projects	70,782	27,735	77,474	83,822	87,723	92,610	94,568
TOTAL	955,870	969,421	834,230	880,520	875,909	953,337	1,027,587

APPENDIX.

Capital Account of Guaranteed and Subsidized Railways.

TABLE X.—Abstract of Budget Estimates of Capital transactions of Guaranteed and Subsidized Railways, 1888-89 and 1889-90.

RAILWAYS.	Amount in Rupees.			Amount of Exchange.			Amount in Pounds Sterling.		
	1888-89.		Budget, 1889-90.	1888-89.		Budget, 1889-90.	1888-89.		Budget, 1889-90.
	Budget.	Revised.		Budget.	Revised.		Budget.	Revised.	
GUARANTEED RAILWAYS.	R	R	R	R	R	R	£	£	£
RECEIPTS.									
Madras	22,50,000	20,50,000	22,00,000	1,88,000	1,71,000	1,83,000	206,200	1,87,900	201,700
South Indian	18,75,000	18,85,000	18,50,000	78,000	78,000	77,000	179,700	180,700	177,300
Bombay, Baroda and Central India	23,00,000	25,00,000	23,50,000	1,92,000	2,08,000	1,96,000	210,800	229,200	215,400
Great Indian Peninsula	70,00,000	72,00,000	70,00,000	5,83,000	6,00,000	5,83,000	641,700	6,60,000	641,700
Oudh and Rohilkhund	14,50,000	12,00,000	...	...	...	...	145,000	120,000	...
TOTAL	1,48,75,000	1,48,35,000	1,34,00,000	10,41,000	10,57,000	10,39,000	1,383,400	1,377,800	1,236,100
ADVANCES.									
Madras	16,25,000	19,25,000	20,00,000	1,36,000	1,60,000	1,67,000	148,900	176,500	183,300
South Indian	12,00,000	13,50,000	11,50,000	50,000	56,000	48,000	115,000	129,400	110,200
Bombay, Baroda and Central India	15,00,000	15,00,000	15,50,000	1,25,000	1,25,000	1,29,000	137,500	137,500	142,100
Great Indian Peninsula	48,00,000	44,50,000	49,00,000	4,00,000	3,71,000	4,08,000	440,000	407,900	449,200
Oudh and Rohilkhund	14,85,000	12,50,000	...	...	...	...	148,500	125,000	...
TOTAL	1,06,10,000	1,04,75,000	96,00,000	7,11,000	7,12,000	7,52,000	989,900	976,300	884,800
NET RECEIPTS.									
Madras	6,25,000	1,25,000	2,00,000	52,000	11,000	16,000	57,300	11,400	18,400
South Indian	6,75,000	5,35,000	7,00,000	28,000	22,000	29,000	64,700	51,300	67,100
Bombay, Baroda and Central India	8,00,000	10,00,000	8,00,000	67,000	83,000	67,000	73,300	91,700	73,300
Great Indian Peninsula	22,00,000	27,50,000	21,00,000	1,83,000	2,29,000	1,75,000	201,700	252,100	192,500
Oudh and Rohilkhund	—35,000	—50,000	...	...	...	...	—3,500	—5,000	...
TOTAL	42,65,000	43,60,000	38,00,000	3,30,000	3,45,000	2,87,000	393,500	401,500	351,300
SUBSIDIZED RAILWAYS.									
RECEIPTS.									
Capital received in India: Southern Mahratta	...	...	...	...	...	...	...	...	...
Capital received in India: Indian Midland	...	...	...	...	...	...	...	...	...
Gain on remittances to India: Southern Mahratta	...	...	...	4,25,000	1,57,000	85,000	—42,500	—15,700	—8,500
Gain on remittances to India: Mysore	...	...	...		29,000	5,000		—2,900	—500
Gain on remittances to India: Indian Midland	...	...	...	8,64,000	6,48,000	9,78,000	—86,400	—64,800	—97,800
Gain on remittances to India: Bengal Central	...	...	...	...	...	...	...	...	...
Gain on remittances to India: Bengal-Nagpur	...	...	...	8,05,000	9,82,000	5,71,000	—80,500	—98,200	—57,100
TOTAL	...	...	...	20,94,000	18,16,000	16,39,000	—209,400	—181,600	—163,900
WITHDRAWALS.									
Southern Mahratta	14,88,000	51,55,000	21,62,000	2,48,000	13,18,000	3,60,000	124,000	383,700	180,200
Bellary-Kistna	43,00,000			12,29,000			307,100		
Mysore	38,00,000	29,18,000	9,00,000	9,50,000	7,29,500	2,25,000	285,000	218,850	67,500
Indian Midland	1,50,00,000	1,83,00,000	40,47,000	30,00,000	36,60,000	8,09,400	1,200,000	1,464,000	323,760
Bengal Central	1,40,000	1,60,000	2,03,000	40,000	46,000	58,000	10,000	11,400	14,500
Bengal-Nagpur	1,50,00,000	1,93,40,000	1,06,98,000	34,61,000	44,63,000	24,70,000	1,153,900	1,487,700	822,800
TOTAL	3,97,28,000	4,58,73,000	1,80,10,000	89,28,000	1,02,16,500	39,22,400	3,080,000	3,565,650	1,408,760
Net Withdrawals	3,97,28,000	4,58,73,000	1,80,10,000	68,34,000	84,00,500	22,83,400	3,289,400	3,747,250	1,572,660
GUARANTEED AND SUBSIDIZED RAILWAYS. Net Withdrawals	3,54,63,000	4,15,13,000	1,42,10,000	65,04,000	80,55,500	19,96,400	2,895,900	3,345,750	1,221,360

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the state of the Season and prospects of the Crops.

Madras.—*For week ending 23rd March, 1889.*—Slight rain in Ganjam, Tanjore, Madura, Tinnevelly, Coimbatore, Nilgiris, Salem, and Malabar; none elsewhere. Rain wanted in Ganjam, Vizagapatam, Cuddapah, Anantapur, North Arcot, Trichinopoly, Tinnevelly, and Coimbatore. Standing crops generally good, but wet crops withering in parts of Cuddapah, Anantapur, and Kurnool; late crops withering or diseased in parts of Bellary. Pasture deficient in Ganjam, Vizagapatam, Tinnevelly, Coimbatore, Salem, and Malabar. Prices rising in ten districts, falling in six and stationary in others. General prospects favourable except in Ganjam; improving in Coimbatore. Labourers employed on last day of week on Rushikulya works 6,623 and on Gopalpur canal 8,191.

Bombay.—*For week ending 27th March, 1889.*—Rain in parts of Shikarpur and Upper Sind Frontier. Late crops in three talukas of Surat and one of Sholapur unsatisfactory. Exotic cotton in parts of Dharwar blighted. Opium in Baroda good. Harvesting progressing generally, and preparations for next season's crops commenced in parts of Karachi, Ratnagiri, Sholapur, Bijapur, Kanara, and Kathiawar. Probable outturn of late crops in Belgaum from six to nine annas. Fodder scarce in Khandesh and parts of Karachi, Ratnagiri, Poona, Ahmednagar, Dharwar, Kathiawar, and Baroda.

Bengal.—*For week ending 26th March, 1889.*—Showers reported during the week in several districts of Bengal Proper, Orissa, and Chota Nagpore, but no rain in Behar. The rain there has done good to the spring rice, which is doing well, and has also facilitated the ploughing and sowing of autumn rice and jute. More rain is still wanted in Central and Eastern Bengal. The *rabi* harvest is proceeding, and a fair outturn is generally expected, but in Chota Nagpore the crop will be rather short. The extraction of opium is nearly over, and the weighments are about to begin. In Behar *cheena* and *mung* are doing well, and the indigo sowings are nearly finished. Sugarcane is being planted satisfactorily. *Mohua* is being gathered and promises well, but in Manbhoom the crop has been damaged by high winds, and the outturn will not exceed eight annas. The latest report regarding the affected tracts in the Patna Division shows that distress is more keenly felt in Balwa and Madhwapore in the Durbhanga district; that the attendance on the relief works in Mozufferpore has considerably increased; that in Chumparun works have been opened for the infirm, old and young; and that gratuitous relief is being given on a limited scale.

North-Western Provinces and Oudh.—*For week ending 27th March, 1889.*—Weather seasonable. Slight rain in some districts. Harvesting of *rabi* continues and a good outturn expected. Opium extraction in progress. Supplies ample. Prices falling.

Punjab.—*For week ending 27th March, 1889.*—Slight rain in a few districts. Prices falling in Delhi, Amballa, Lahore, Rawalpindi, Shahpur, Dera Ismail Khan, and Peshawar, and stationary in other districts. Ploughing for *kharif* in progress; sowings for cotton and sugarcane have also commenced. Prospects of *rabi* crops are generally good throughout the province. No damage done to crops. Stock cattle are healthy. Fodder sufficient except in Lahore. Poppy crops are reported good in Jullundur and Amritsar.

Central Provinces.—*For week ending 27th March, 1889.*—Weather cloudy with storms in Jabalpur and Seoni. Hail has caused damage in Jabalpur. Anticipated wheat outturn, Saugor 11, Hoshangabad 5½, Nagpur 12, and Bilaspur 9 annas. Scarcity of water felt in places.

Burma.—*For week ending 23rd March, 1889.*—A little rain fell in several districts in Upper Burma, except in Bhamo where more rain is required. The dry

weather crops promise well. The price of paddy has risen in Akyab, Rangoon, Tharrawaddy, Bassein, Thôngwa, Henzada, and Magwé. Prices are lower in Prome, Amherst, Tavoy, and Pyinmana, and elsewhere are stationary.

Assam.—*For week ending 27th March, 1889.*—Weather warm; moderate rainfall in most districts. Sowing of summer rice progressing well; pressing of sugarcane nearly finished. Tea operations commenced.

Mysore and Coorg.—*For week ending 27th March, 1889.*—No rain in Mysore. Standing crops in good condition, except in parts of the Kolar district where want of rain is felt. Prospects generally favourable. Fodder and water-supply reported to be deficient in parts of the Mysore district. Prices slightly risen in the Kadur district.

Rain has fallen in parts of South Coorg during the week.

Berar and Hyderabad.—*For week ending 27th March, 1889.*—Cultivators engaged in threshing *rabi* crops, and preparing the soil for the ensuing season in Berar. Prospects favourable. Agricultural stock generally good. Fodder and water insufficient in certain districts. Prices somewhat high in the Akola and Ellichpur districts.

No rain in Hyderabad during the week. Weeding of hot-weather crops finished. Harvesting of *rabi* continues. Tanks and wells drying up for want of rain. Prices stationary.

Central India.—*For week ending 27th March, 1889.*—Slight fall of rain in Baghelkhand and Western Malwa Agencies. Agricultural operations reported completed in Bundelkhand. Prices of food grains continue to fall in Bhopal. Weather warm and cloudy in Bhopawar and Indore.

Rajputana.—*For week ending 27th March, 1889.*—Good rain in Alwar, slight in Harowti and Bikanir. Agricultural operations satisfactory. Standing crops being harvested. Harvests poor in Kherwara, above average in Kerowli. Agricultural stock good. Pasturage or fodder sufficient except in Marwar, Kherwara, Meywar, and parts of Serohi. Prices falling at many places. Opium satisfactory in Kotah and Jeypur, damaged in Harowti.

Nepal.—*For week ending 21st March, 1889.*—Slight rain. Mornings and evenings cool. Weather beginning to be hot during the day. Prospects good.

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XLVIII OF 1888-89.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	Railways.	Total mean length open.	Receipts for week ending 3rd March, 1888. Total.	Receipts for week ending 3rd March, 1888. Per mile open.	Total mean length open.	Receipts for week ending 2nd March, 1889. Total.	Receipts for week ending 2nd March, 1889. Per mile open.	Total Receipts from 1st April, 1887, to 3rd March, 1888. Total.	Total Receipts from 1st April, 1887, to 3rd March, 1888. Per mile open per week.	Total Receipts from 1st April, 1888, to 2nd March, 1889. Total.	Total Receipts from 1st April, 1888, to 2nd March, 1889. Per mile open per week.	Total Increase in 1888-89.	Total Decrease in 1888-89.
	State Lines worked by Companies.		R	R		R	R	R	R	R	R	R	R
16th Mar., 1889	East Indian	1,514	10,11,743	668	1,514	9,79,367	647	4,25,59,999	586	4,07,98,289	561	...	17,61,710
16th ditto	Rajputana-Malwa (*a*)	1,664	4,08,424	245	1,664	4,47,000	269	1,54,31,579	192	1,71,77,426	215	17,45,847	...
Last 5 days of Feb., 1889	Sindia	75	6,801	91	54	(*b*)6,045	112	4,09,084	114	(*c*)3,35,449	93	...	73,635
16th ditto	Patna-Gya	57	12,821	224	57	9,061	174	4,78,263	174	4,42,773	161	...	35,490
9th ditto	Bengal-Nagpur (*d*)	186	26,761	144	293	46,425	158	13,00,788	145	16,06,344	162	3,05,556	...
16th ditto	Dildarnagar-Ghazipur	12	1,047	87	12	791	66	44,305	77	41,069	71	...	3,236
9th ditto	Mysore	140	10,809	77	219	12,096	55	4,74,442	71	5,06,008	74	31,566	...
9th ditto	Southern Mahratta(*e*)	850	62,532	74	857	74,574	87	30,01,732	80	35,71,710	87	5,69,978	...
2nd ditto	Indian Midland	136	13,998	103	480	(*f*)61,246	128	2,07,335	84	(*f*)9,13,037	104	7,06,302	...
9th ditto	Villupuram-Dharmavaram (*Nellore Branch*)	83	3,686	44	83	7,834	94	(*g*) 82,837	41	2,29,805	58	1,46,968	...
2nd ditto	Bareilly-Pilibhit	36	1,390	39	36	2,965	82	81,959	48	84,936	50	2,977	...
9th ditto	Lucknow-Sitapur-Sihramau	105	3,489	33	105	6,449	61	1,95,950	39	2,41,625	48	45,675	...
	TOTAL	4,858	15,63,501	322	5,374	16,54,753	308	6,42,68,273	285	6,59,49,071	278	16,80,798	...
	State Lines worked by Government.												
9th Mar., 1889	North-Western (*h*)	2,481	4,56,316	184	2,390	4,82,676	202	1,94,47,589	180	2,34,38,980	204	39,91,391	...
9th ditto	Oudh & Rohilkhand	693	1,27,666	184	692	1,40,719	203	62,70,962	190	61,98,004	187	...	78,898
9th ditto	Wardha Coal	45	5,345	119	45	22,049	490	6,89,256	317	7,89,090	365	99,834	...
2nd ditto	Bengal Central	125	14,796	118	125	13,990	112	6,20,817	103	6,52,288	109	31,471	...
2nd ditto	Eastern Bengal Railways (*i*)	645	1,92,001	298	673	1,97,740	294	89,75,094	290	98,59,176	305	8,84,082	...
16th ditto	Nalhati	27	[illegible]	[illegible]	27	2,226	82	86,131	67	93,180	73	7,049	...
16th ditto	Tirhoot	259	48,824	189	273	31,415	115	10,71,405	141	15,11,947	[illegible]	...	459,458
9th ditto	Burma	333	93,473	281	553	1,07,882	195	29,91,333	187	30,04,947	154	13,614	...
2nd ditto	Jorhat	31	887	29	31	956	31	46,243	34	56,480	40	10,237	...
9th ditto	Cherra-Companyganj	7	141	19	7	50	7	10,255	28	7,956	22	...	2,299
	TOTAL	4,646	9,41,737	203	4,816	9,99,703	208	4,08,15,025	192	4,56,12,048	204	47,97,023	...
	Lines worked by Guaranteed Companies.												
2nd Mar., 1889	Madras	840	1,61,174	192	840	1,60,081	191	75,84,920	187	77,35,676	192	1,50,756	...
9th ditto	South Indian	654	94,367	144	654	93,865	144	47,08,591	149	50,39,242	161	3,30,651	...
9th ditto	Great Indian Peninsula	1,504	6,82,093	454	1,447	8,29,591	573	3,60,63,582	498	3,81,69,503	533	21,05,921	...
16th ditto	Bombay, Baroda and Central India	461	2,99,211	649	461	2,94,000	638	1,11,57,645	501	1,17,71,969	532	6,14,324	...
	TOTAL	3,459	12,39,845	358	3,402	13,77,537	405	5,95,14,738	356	6,27,16,390	384	32,01,652	...
	GRAND TOTAL (GUARANTEED AND STATE)	12,963	37,42,083	296	13,592	40,31,993	297	16,45,98,036	272	17,42,77,509	279	96,79,473	...
	GROSS ESTIMATED EXPENSES	...	...	...	...	...	...	8,47,80,972	140	9,02,25,560	145	54,44,588	...
	NET RECEIPTS	...	...	...	...	...	...	7,98,17,064	132	8,40,51,949	134	42,34,885	...
	Assisted Companies.												
16th Mar., 1889	Bengal and North-Western	376	38,532	102	376	38,590	103	18,78,119	103	20,34,614	113	1,56,495	...
16th ditto	Tarakeshwar	22	6,426	289	22	7,926	356	2,46,225	231	2,53,593	237	7,368	...
2nd ditto	Rohilkhand-Kumaun	67	4,737	71	67	6,586	98	2,89,688	92	3,10,356	99	20,668	...
2nd ditto	Dibru-Sadiya	78	8,716	112	78	8,272	106	3,78,196	100	4,03,051	108	24,855	...
	TOTAL	543	58,411	108	543	61,374	113	27,92,228	106	30,01,614	115	2,09,386	...
	Native States.												
2nd Mar., 1889	The Nizam's Guaranteed Company	277	33,257	120	354	39,686	112	14,82,765	139	16,66,912	116	1,84,147	...
9th ditto	The Gaekwar's	59	2,171	37	59	2,850	48	1,44,417	51	1,29,584	46	...	14,833
9th ditto	The Gaekwar's Mehsana-Vadnagar	21	873	42	27	850	31	35,605	35	42,288	39	6,683	...
9th ditto	Bhavnagar-Gondal-Junagarh-Porbandar	193	24,745	128	260	38,093	147	9,41,139	101	10,46,614	106	1,05,475	...
9th ditto	Morvi	68	2,574	38	68	2,648	39	1,26,466	39	1,51,460	46	24,994	...
16th ditto	Jodhpore	124	7,777	63	124	7,600	61	3,24,159	54	3,23,215	54	...	944
	TOTAL	742	71,397	96	892	91,727	103	30,54,551	92	33,60,073	89	3,05,522	...

(*a*) Includes the Cawnpore-Achnera State Railway.
(*b*) Receipts for last 5 days of February 1889.
(*c*) Total Receipts from 1st April, 1888, to 28th February, 1889.
(*d*) Includes Katni-Umaria State Railway.
(*e*) Includes the Bellary-Kistna State Railway.
(*f*) Includes the Bhopal-Itarsi Railway from 1st January, 1889, and the Sindia State Railway from 1st March, 1889.
(*g*) Total receipts from 15th September, 1887, to 3rd March, 1888.
(*h*) Includes the Amritsar-Pathankot and Rajpura-Patiala State Railways.
(*i*) Includes the Northern Bengal, Dacca, Kaunia-Dharlla and Assam-Behar State Railways.

M. C. BRACKENBURY, *Major, R.E.,*
Offg. Deputy Secretary.

CALCUTTA,
The 29th March, 1889.